1867-68

G. R. S. IX-5]

Previous references.

File No. 2 of 1867

~~191~~

Serial Nos. 1—18

(L B)

Later references.

(Incomplete)

GENERAL AND REVENUE SECRETARIAT.

From June 1868 to October 1878

Serial Nos. 1— 18

M.—~~Part~~ B for October 1878.

SUBJECT.

Levy of Octroi duty on Sowcar tobacco & in Bangalore Town & Co. Municipalities. —

Ind
89

W D 88—GPB—50,000—24-7-16

Memorandum.

President, and my brother Commissioners

I sincerely thank you Mr. President for having nominated me, as a Beat Inspector in connection with Petta Relief, as it afforded me ample opportunity to become acquainted with the condition of weavers of this place.—

Vexatious taxes under Native rule removed

2 Before I address my reasons for the abolition of the loom tax, permit me to state that the British rule in this Province has made itself endearing to its people by the removal of many vexatious taxes on the following grounds:—

1st that they caused great annoyance to the people.—

2nd that they threw obstacles in the way of trade, and local industry.

Loom tax

3 It is astonishing that the loom tax, which discourages local industry, was not removed by our benevolent Government.—

Assessed taxes transferred to Municipality in 1868

I find that in 1868, when the Bangalore Municipality was properly formed, the following assessed taxes were made over by Government to the Municipality.

Taxes on Houses
Looms
Shops
Oil Mills
Carts used by traders.—

From loom tax Rs 7/00 are yearly realized. The tax on each loom varies from Rs 1 8 - to Rs 3. If a weaver has only one loom he has to pay Rs 3 without reference to its size or quality and for each loom over one he has to pay Rs 1-8-- per annum.

Amount realized from loom tax

The loom tax is recovered from the weavers by five instalments while other Municipal taxes are not so recovered, except the Municipal house tax which is recovered by two instalments. Weavers paying loom tax do not pay Municipal house tax.

Instalments allowed for the payment of the tax.

For following reasons, I recommend the abolition of the loom tax.

Reasons for abolition of the tax.

(1) That the majority of the weavers are poor. This is established, partly by the fact that they have been allowed to pay their loom tax by five instalments.

(2) That the income of weavers is comparatively small, and that they are not able to save any money is apparent from the fact that they were, next to cultivators, the class to suffer from famine. I mean in other words, they live from hand to mouth. A writer of the day states that one of the causes of famine in India is want of forethought and frugality or thrift among its people. Although I do not entirely concur in this opinion, I am fully convinced that this argument does not hold good in the case of weavers of this Province at least. If (2)*

remember right I heard the President say that when work was commenced in connection with the Sumpangi Tank to afford relief to the distressed population of the town, no less than four hundred weavers went at once to the work thus indicating their deplorable condition. You are aware that nothing but extreme poverty will induce a Hindoo to forsake his legitimate profession and betake himself to any other occupation not congenial to his taste, tradition or cast prejudices. When money dole was given to weavers out of Manshion House Fund (which I hope will ~~ever~~ be remembered with feelings of gratitude by all its recipients) I found many return cheerfully to their legitimate work.

(3) I believe Loom tax does not finds a place among taxes levied by Government or by Municipalities in the Madras Presidency.

(4) It is absolutely necessary that the existing local industry should be encouraged by removing every restriction put upon it, as the same is being gradually supplanted by the importation of English manufactured goods, and it seems somewhat singular that the weavers of this town are not protected by the imposition of a Sayer duty on piece goods imported from Her Majesty's Territories, and which tax still continues to be levied in all the other Municipal Towns of this Province.

To compare with Bombay charges as levied by

(5th) Municipal taxes very heavily in the manners. Many manners who had been years months ashed me to recommend their being exempted from paying this tax.

(6th) Lastly in the collection of the tax, it affords a opportunity to unprincipled Municipalities or Municipalities to cheat the Municipality, the amount being fluctuating in each individual case according to the number of looms.

3rd Proposition

Legitimate sources of municipal income.

7. The taxes referred to in this proposition are in my opinion, the most legitimate sources of Municipal income. With some modification there will be no hardship to introduce these taxes. Further in all important towns in India, these taxes are tried and the Government of India have indicated these taxes as one of the sources of income of municipalities. I hope my brother Commissioners will give their best consideration to this subject, as the present income of the Municipalities is hardly sufficient to carry out the general improvements required in the Town. Even the Conservancy establishment requires to be increased by one half, if not doubled; many of our streets are in a most wretched condition, an extensive and costly drainage system is absolutely necessary; each crooked and narrow lane of ours requires a Conservancy;

Large sums of money required for the improvement of the Town.

large sums of money in the way of compensation are required for houses to be demolished, to open up new roads - In short we have a gigantic work, if the Municipality is expected to do its work properly -

3rd Proposition
Duty on green and dry cocoanuts

8. This is purely an Octroi tax, and it is not understood why this legitimate source of income to the Municipality is added to the Imperial Revenue. I learn that Rs 8,865 were collected under this head from 1st February 1876 to 31st January 1877.

Proposition
Transfer of Purnaiya's Chuttrum and Sangar Khana to Municipality

9. I am of opinion that this and the Lungerikhana which I omitted to add in my proposition, ought to be placed under the control of the Municipality. You are aware that the Chuttrum is the resort of all classes — afflicted with diverse maladies. A proper conservancy of such an Institution cannot be effected if its management is not in our hands, and further the Municipality ought to bear at least a part of the cost of such institutions, and which are now wholly defrayed from the Imperial Revenue, a measure they would be well able to carry out were their financial position placed on a sounder footing by the imposition of the several taxes now proposed.

Bangalore
21st February
1878

P Runyan Pillay
Municipal Commissioner

25/5/88 22

Genl No: 1419
Rev No: 25

Meeting

Fort St. George
Bangalore 10th June 1888

From Lieut. Col. [illegible]
The Asst. Under Secy. to Govt.

Sir, In continuation of this Office Docket No. 1293/22 of the 5. instant I am directed to communicate the observations of the Compr on your letter No. 380/7 of the 29th April 1888.

2. On the proposed recommendation of the Cantonment and Petty Municipal Boards, it is proposed, 1st to appoint a Compr in the Cantonment at the same rate as in the Pettah - 2d to abolish octroi in Country produce sooner in the Pettah, and 3d to abolish that on Pepper - The Compr agrees to these proposals.

3. It is observed that no change in the rate on Tobacco, Cooparee or Betel leaves is proposed, and there will therefore remain an income of Rs. 3-8-0 per maund, 4 Annas per maund on Hookah Tobacco and 2 pies per bundle on Betel leaves both in the Cantonment and the Pettah. Out of Rs 3-8-0, however, earned on Tobacco, 1/- is paid to Govt, and it is proposed to assign this to the Municipalities. To this proposal the Compr assents, on the condition that the whole cost of collecting, and the duty of supervising the

the Lower Establishment is undertaken by the respective Boards. The amount at present allotted appears to be

26-10-8	Cantonment Allotment	16,639
13-5-4	Pettah — do —	8,319
16-" -"	Surplus paid to Govt	9,983
56-" -" = 3/8		34,941

This ought to be tested by Municipal rates alone. The arrangement proposed would probably be better than the alternative of the Govt paying 1/2, and the respective Boards 1/4 of the cost of establishment. If the Commissioner is followed it will be within the competence of the two Boards to endeavour by exciting Establishments as much as may be necessary — by keeping complaints in both Stations of

5. The ~~Boards to settle~~ the Limit about the Articles on which Octroi is to be charged, the rate to be imposed, and the payment of the Collectors of the Income.—

6. There remains the question of the Rockfort, House tax and Police. The Commr does not see any reason for exempting & assimilating the Rockfort and the House tax in the two places. Conservancy charges in the Cantonment are much larger than in the Pettah, ~~which~~ the Commr observes and as upon Municipal Station full of European & Native Militia stations full of Europeans & Native Militia, of whom the greater part are soldiers and Pensioners, presents little analogy

to a speedy Conclusion from which
is (completively) easily managed.

7. The Corpn does not quite under-
stand your objection to the Petition
praying for its Police — It has been
stated that the Govt. will make
over the Grant in fee for the purpose,
which will, by saving Salaries,
if properly devised, fully cover any
loss sustained by the abandonment
of the duty on Counting Spirits and
Beer. The Corpn will
however undertake on the part
of Govt to make up for any defi-
ciency arising from the difference
between devised Income from Duties and
the Cost of the Police, leaving the
Octroi untouched for Municipal
and Conservancy purposes.

8 I am also directed to add
that the P.W. Dept will probably
be able to assist the British
Board with funds for any Special
project which are of benefit to
the General Community.—

I have &c

10/6/68

Sec

Dr Mackenzie

1868

The Superintendent of the
Quarantine Division

Extract from
Despatch No. 1419
dated 25 June

Gov. No. 1419
Rec. 25.

In continuation of this Office
No. 1293 of 25 June last communi-
-cates observations on his letter
No. 380 of 29 April last on the subject
of assimilating the taxation
of Mr. Pettinger's Contractors
& Employees

No. 69. 13/6/68.

9
Pn. 140

Form No. 6

From

The President

Bangalore

23/2/72

Section

Serial No.

Dated

Despatched

Received

Enclosure No. 3

General No. 256 1872

No.

To the Secretary to the Chief Commr of Mysore

Bangalore

23 FEB

Sir,

In reply to your letter No. 2 dated 22nd Febry 72.

WL 23/2/72

24.2.72 - In reply to your letter of the 22nd inst. I have the honor to forward herewith a copy of the Government Order No. 1 dated 1st January 1872 regarding the Stamp duty on Receipts and Discharges.

I have the honor to be Sir Your most obedient servant

Enclosure

Correspondence for submission to the Chief Commr of Mysore regarding the Stamp duty

Grounds at the
highest table that
can be laid, to
the consideration
of the circumstan-
ces of the locality,
and constitute
an item of the
general demand
which cannot be
transferred to land
by municipal by-
laws &c.

Draft copy in accordance
with C.S. instrument
26/2/72

No 2546 Office of the Cantonment Municipal Commission

Bangalore 21st February 187

To

The Secretary to the Chief Commissioner of Mysore &c &c

Sir

I have the honor to forward for submission to the Chief Commissioner a Letter to my address from all the District Commissioners of the Cantonment Municipal Commission soliciting that the Extra Still Head duty at present levied on all Spirits passing out of the Government Distillery for Consumption within the limits of the Cantonment and Petta Municipalities be made over to the two Boards for expenditure on Municipal purposes, together with a report of a Committee of the Cantonment Board elected at its last meeting to report fully on the grounds on which the Commissioners found their claim to the Revenue thus derived.

The enclosures to be obligingly returned.

I have the honor to be
Sir
Your most Obed Servant

[illegible]

President Municipal Commission
Bangalore Cantonment

No. 353

Mysore Ch: Commr's Office
Public Works Dept.

To The President, Cantonmt. Mund: Board
Bangalore

Sir

I have the honor to acknowledge the receipt of your No. 2546 of the 21st inst. forwarding (1) letter signed by the Dy. Mund: Commr, suggesting that application might be made to the Ch: Commr for a portion of the extra Still Head duty levied on Spirits imported into the Cantonmt for local consumption, & (2) the proceedings of a Committee reporting on the said letter.

2. In reply I am directed to inform you that the Ch: Commr regrets he is quite unable to entertain the request made. The amount per gallon levied at Bangalore as Still Head duty under the System vestillery system, has been fixed on special grounds at the highest rate that can be levied, on a due consideration of the circumstances of the locality, & constitutes an item of Imperial Revenue which cannot be transferred to Local or Mund: purposes.

The enclosures are herewith returned.

I have the honor to be
Sir
your most obedient Servt.
Signed W. Clerydie.
Major R.E.
Actg Secy to the Ch:
Commr of Mysore &c &c

Bangalore
26th February 1872.

1872

From

The Secretary to Chairman
P W D.

To The President
Municipal Commrs

Dated 26 Feby/72.

No 353

Informing that the
stell-head duty being an item
of Imperial Revenue
cannot be transferred
to the Municipality

No 2699

From

The President

Cantonment Mun. Comm.

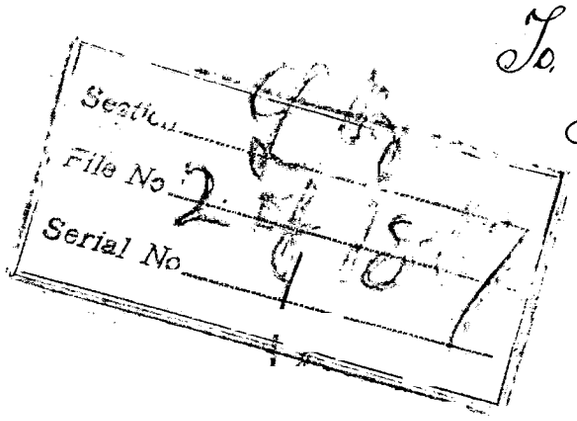
Bangalore

To

The Secretary to the

Chief Comm.r of Mysore

Dated 6th March 1872



I Has the honor to forward herewith a copy of Proceedings of the Cantonment Municipal Commission convened to be held at the Office of the Mun.l Commission No 4 Brigade road on Wednesday the 6th Inst. agreeably to adjournment and to request he will be good enough to submit the same to the Chief Comm.r for his information and orders thereon

A copy with letters in full will be submitted in due course for publication in the Mysore Gazette.

/Signed/ J. H. Orr.

President Mun.l Commrs.
Bangalore Cant.t

1872

From

The President Cantonment
Municipal Commrs
Bangalore

Dated 6th March 187

No 2699

Forwards a copy of Proceedings
of the Cantonment Municipal
Commrs convened to be held
at the Office of the Mun. Commrs

Mysore Chief Commrs Office
P. W. Department.

No 436

To,

The President
Cantonment Municipal
Board
Bangalore

Sir,

In acknowledging the receipt of your No 669 of the 6 inst: forwarding for the information and orders of the Chief Commissioner, copy of the proceedings of a special meeting of the Cantonment Municipal Commission of the same date, I am directed to communicate the following orders thereon.

2. The Chief Commissioner has perused the section referred to by the Board in their resolution of the 6 Inst: and on which they appear to base their claim to the Hill Head duty in question - the meaning of that section is quite clear to Colonel Iremonger, who having himself revised the Regulation very carefully, has no hesitation in directing me to state that the intention

of according to the Board the power of imposing a duty on spirits brought into Municipal limits for sale, was never contemplated and would never under any circumstances have been conceived in by himself.

3. The meaning of this part of section 54 is further illustrated by Section 68, and Schedule C II /page 38/ of the appendix to the Regulations viz: that the Board may impose a license/tax on the Retail sale of spirits &c- which it is proposed to meet by handing over to the Board, with the sanction of the Govt of India, the granting of such Licenses with the fees realized thereon, which will be in accordance with the Regulations, a proportion of the cost of the Public being per contra assigned to the Board as authorized in Section 92.

4. There is nothing in the Regulations to authorize the adoption of the Boards' proposals to impose a "town duty" on spirits entering Municipal limits and the Chief Commissioner is unable to meet its wishes on the point, to which for the reasons above stated, he could not give his approval. I am further to add that the nature

of the Town duties contemplated in Section 34, is sufficiently explained in that Section, to prevent any misconception on that head. —

5 In conclusion, I am to observe that if the Board finds such necessary as it is then to propose the levy of any of the several taxes specified in Section 34, and Colonel Meade will be happy to consider attentively any application that may be addressed to him with that object.

I have &c

(Signed) R H Sankey Lt. R.E.
Secy: to the Chief Comr
of Mysore P. W. D.

Bangalore
4th March 72

4 1872

To,

The President

Municipal ~~Comm~~ Board

Bangalore

Dated 14th March/72

No 436.

Explaining the meaning of Section 34 viz of the appendix to the Regulations viz: that the Board may impose a (license) tax on the Retail sale of Spirits &c with the sanction of the Govt of India &c &c —

Finance - N 18 No. 233

1873

From The Commissioner

To The Secretary to the Chief Commissioner

Dated 16th

Despatched

Received 20th

Ref. 25th

Enclosures No.

General No. 3

No. 233 / 1873

No. 315-S of 1873

The Secretary to the Chief Commissioner

Submits for the Chief Commissioner's consideration

Copy of Correspondence

Regarding the Revised

Municipal Commission

& the Municipal Commissioners

Bangalore regarding

the additional duty

for the collection

of duty on Opium,

Ganja & Charas

Enclosures

Dr Hilton

22-3-73

Finance No. 210/10/4/73

Rep. 24-3-73

No 1 R 233

R.N.E.

~~Commissioners Office~~

~~Lunatic Asylum Director~~

Dated Bangalore the 19th March 1873.

From Court of Wards Mysore &c

To,

The Secretary to the

Chief Commissioner

of Mysore

Sir,

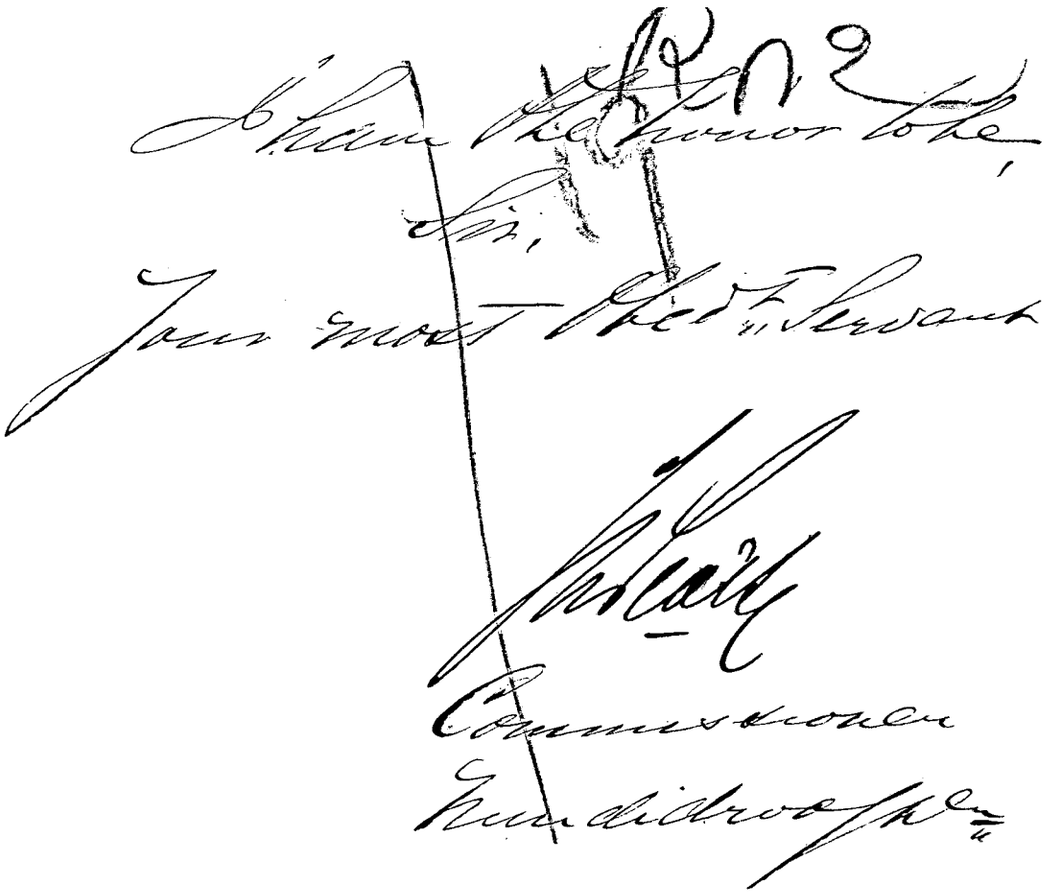
With reference to your letter No. 3158 / Rev 33 of 9th September last, I have the honor to submit for the Chief Commissioner's consideration and orders, copy of the correspondence between the President Municipal Commission, and the Deputy Commissioner Bangalore District, on the subject of an additional Establishment to be composed of one Moodeliar and two Peons for

the

"to be obliged by returned"

the Collection of Duty on Opium
and also on green and dry
Peccanuts

2. That the Assignment to
the Municipality in lieu of
the Imperial Duty of One
Rupee per Pound, levied
on Tobacco imported from
Her Majesty's Territories,
was Conditional on its
undertaking the Collection
of Duty on all excisable
articles except Spirits
Opium, and their Annual
additional Establishment
as now directed for, to be
paid out of Collections, as
the Provincial Committee
shall see fit, Establishment
is inadequate, and the
Revenue suffers



From the Superintendent, Nandidroog Division, To the Secretary to the Chief Commissioner of Mysore, Revenue No. 126, dated Bangalore, 30th November 1871.

I have the honor to submit for the Chief Commissioner's favorable consideration copy of a letter No. 625 of the 3rd ultimo, from the Deputy Superintendent of the Bangalore District, bringing to notice the decrease in the sáyer revenue since the reduction of the establishment in the Cantonment, consequent on the farming out of the right of collecting excise duties to a contractor, and urging the expediency of entertaining four Kólkars on Rs. 4 each per mensem, for watching the several roads within the Cantonment limits to prevent the smuggling of sáyer articles.

2. The sáyer establishment of the Cantonment consisted formerly of 3 Mutsaddís, 18 Kólkars, &c., as shewn in the margin; and the present strength as reduced last year, *vide* Secretary's docket No. 2053—P. W. D. 7 of the 18th July 1870, consists only of one Mutsáddi on Rs. 6 and one Kólkar on Rs. 4 for the Cantonment.

		Rs.
1	Mutsaddi ...	12
1	Do. ...	10
1	Do. ...	6
1	Shroff ...	6
1	Weighing man ...	5
1	Sweeper ...	1
18	Kólkars at 5 Rs. each.	90
	Rupees...	130

3. A statement shewing the sáyer collections in the Cantonment from 1866—67, is appended for the Chief Commissioner's information.

Section ...
File No ... 1867
Serial No ...

From the Deputy Superintendent of the Bangalore District, To the Superintendent, Nandidroog Division, No. 625, dated Bangalore, 3rd October 1871.

I have the honor to bring to your notice that the sáyer collections in the Cantonment have dwindled down considerably, owing to an entire want of supervision on the roads, the present establishment of only one Mutsaddi and one Kólkar being confined to the Katte itself.

2. The revenue is so small, that I feel reluctant to recommend any additional hands; but as the present establishment is totally inadequate to secure Government interests in the large Cantonment of Bangalore, in which the facilities for clandestinely carrying away goods are many, and as such facilities in the Cantonment unless properly guarded against must necessarily affect the revenue in the Péte also, I would beg to suggest the entertainment of four additional Kólkars on rupees four each per mensem to be employed in watching the several roads in the Cantonment.

Statement shewing the Amount of Sáyer Revenue realized in the Cantonment of Bangalore for the under mentioned years.

Years.	Opium.	Fresh Cocoanuts.	Dry Cocoanuts.	Piece Goods.
1866—67.	...	67 9 3	85 2 7	3 13 6
1867—68.	94 9 6	71 7 10	...	2 0 8
1868—69.	63 1 0	99 14 4	...	11 6 9
1869—70.	...	170 12 3	...	5 4 10
1870—71.	...	103 10 11	5 4 5	11 6 3
For seven months of 1871—72 commencing from April to the end of October.	...	0 1 7	...	7 0 1

Proceedings of the Chief Commissioner of Mysore, Department of Agriculture, Revenue and Commerce, 22nd April 1873.

From the Officiating Secretary to the Chief Commissioner of Mysore, To the Superintendent, Nandidroog Division, General No. 4784—96, R, Camp Mercara, dated 29th December 1871.

Your letter No. 126 of the 30th November last, bringing to notice the decrease in the sáyer revenue in the Cantonment, and urging the expediency of entertaining 4 additional Kólkars at 4 Rs. each per month.

In reply to the above conveys the Chief Commissioner's sanction to the employment of two detective peons for 3 months out of the 8 peons retained under the order conveyed in this office docket No. 2,053—7 of the 18th July 1870. It is requested that a report on the result of the working of the measure may be submitted to this office.

From the Superintendent, Nandidroog Division, To the Secretary to the Chief Commissioner of Mysore, No. 161, dated Bangalore, 22nd February 1872.

With reference to your docket No. 4784—R, 96, of the 29th December, I have the honor to bring to the Chief Commissioner's notice that out of the establishment authorized in your docket *marginally noted, one Mutsaddi on Rs. 6 and a Kólkar on Rs. 4 have already been assigned to the Cantonment Katte, as reported in para 2 of this office letter No. 126 of the 30th November last; and if a further allotment of two peons from the Town establishment is now made, it will not only cause much inconvenience, but probably some loss to Government, as it appears to me that the present sáyer revenue is already in danger for want of a proper detective establishment.

No. 2053—7 of the 18th July 1870.

2. I avail myself of this opportunity to submit, for the Chief Commissioner's favorable consideration, copy of a letter No. 951 of the 4th ultimo, from the Deputy Superintendent of the Bangalore District, suggesting a revision of the existing establishment, and after going through the several statements shewing the receipts under the different headings for some years past, I feel bound to concur with that officer in his opinion, to the effect that, unless an adequate establishment is allowed for the Town and Cantonment separately, the interests of Government cannot be properly protected, as the sáyer revenue depends almost entirely on the amount of check exercised by the establishment specially entertained to watch its interests; which as at present constituted is inadequate to prevent smuggling, and consequent loss to Government.

3. A statement shewing the collections for five years in the Town and Cantonment is appended for reference.

4. A statement also shewing the present and proposed sáyer establishment for the Town and Cantonment is submitted, from which it will be observed that I have slightly modified the Deputy Superintendent's proposals.

5. The annual cost of the existing establishment is Rs. 816, and that of the one now proposed Rs. 1,932, shewing an increase of Rs. 1,116, which I believe will be at once recouped by the increase in the receipts.

6. Under these circumstances, I beg you will do me the favor to obtain Colonel Meade's sanction to the entertainment of the establishment according to the scale proposed, at an aggregate cost of Rs. 161 monthly.

From the Offg. Deputy Superintendent, Bangalore District, To the Superintendent, Nandidroog Division, No. 951, Camp Madivála, 4th January 1872.

I have the honor to bring to your notice that the sáyer establishment sanctioned in the Secretary's *letter No. 2053—7 of the 18th July 1870 for the Bangalore Péte and Cantonment, is entirely inadequate to secure the interests of Government in a due collection of the revenue. This inadequacy is now more felt since the recent strict enforcement of the order of issuing rahadáris

* Copy of which was received with your docket No. 1890-473 of the 22nd July 1870.

in all cases, and which was found necessary in order to check the sáyer accounts with the counterfoils of the rahadáris.

2. The above stated sanctioned establishment is as follows :—

		Rs.
1	Mutsaddi at Rs. 10 per mensem	10
1	Do at Rs. 6 do	6
8	Peons to watch the gates at Rs. 4 each	32
2	Do to be employed in the Katte at 4	8
3	Paigastís at Rs. 4 each	12
	Total Rs.	68

3. You will observe that the above establishment was entertained only to collect the duty on cloth, whereas it has also to recover the same on other excisable articles.

4. The marginally noted table shews the sáyer collections in the Bangalore Péte Katte for three years. The authorized commission on the average collection of the same per annum is Rs. 1318—2—0, whereas the amount of expenditure as per present scale is only Rs. 816, being a saving of Rs. 502-2-0.

Collections of the years.	Duty on Supári.			Duty on Dry Cocoanut.			Duty on Green Cocoanut.			Duty on Betel-leaf.			Duty on Piece-goods.			Total.		
For 1869-70	11	12	4	764	7	6	1,458	3	5	816	15	2	22,607	0	10	25,658	7	3
For 70-71	99	11	4	1,513	6	3	1,708	14	0	420	6	11	23,741	2	0	27,483	8	6
For 71-72, estimated on the actuals from April to Nov. 1871.	91	7	0	1,145	13	0	52	6	3	.....	.....		24,657	9	1	25,947	3	4
	202	14	8	3,423	10	9	3,219	7	8	1,237	6	1	71,005	11	11	79,089	3	1
													Average...	26	36	3—1—0		

5. As pointed out in my letter of the 7th November last, No. 740, the sáyer revenue of the Cantonment is perceptibly dwindling down from want of a proper establishment.

6. Under these circumstances I beg to recommend that sanction may be obtained to revise the sáyer establishment as follows, and I feel assured that the extra expenditure over the authorized commission on the average income of the three years, as pointed out in the marginal table of para 4, will be made good by the extra collections in consequence of a strengthened establishment.

Proposed Revision of the Establishment for the Péte.

1	Head Mutsaddi at	Rs. 15	per mensem.
1	2nd do	,, 10	,,
1	3rd do	,, 8	,,
1	Shroff	,, 7	,,
1	Gollar	,, 4	,,
12	Peons to be employed to watch the gates and to be also as Paigastís at 5 Rs. each	,, 60	,,
2	Peons at the Katte at 5 Rs. each.	10	,,
	Total....	,, 114	

For the Cantonment Katte.

1	Mutsaddi at	Rs. 10	per mensem.
8	Peons to be employed to watch the roads and to be Paigastís at 5 Rs. each.	,, 40	,,
1	Peon for the Katte,	,, 5	,,
	Total Rs..	. 55	
	Grand total per mensem 169 or a year	,, 2,028	

Statement shewing the Amount of Collections on account of Sáyer Duty in the Bangalore Town and Cantonment during the year 1867—68 to 1871—72.

	Years.	Articles.																					
		Dry Cocoanuts.			Fresh Cocoanuts.			Opium.			Supári.			Betel-leaf.			Cloth.			Tobacco.			Total.		
Town.	1867—68	256	11	9	244	3	11	22	15	3	19	11	4	732	12	10	20,766	15	1	24	15	10	22,068	6	0
	1868—69	461	2	2	412	10	5	1	8	0	18	13	8	1,212	14	7	19,548	6	6	0	8	10	21,656	0	2
	1869—70	764	7	6	1,458	3	5	...	...	...	11	12	4	816	15	2	22,607	0	10	...	...	...	25,658	7	3
	1870—71	1,513	6	3	1,708	14	0	...	...	...	99	11	4	420	6	11	23,741	2	0	...	...	...	27,483	8	6
	1871—72 from April to December...	881	5	9	38	14	10	...	...	...	165	1	6	...	...	...	17,487	14	0	...	...	...	18,573	4	1
Cantonment.	1867—68	...	...	...	71	7	10	94	9	6	4	5	0	996	7	6	2	0	8	10,596	12	7	11,765	11	1
	1868—69	...	...	...	99	15	4	163	1	0	1	10	1	1,767	6	8	11	6	9	6,225	5	8	8,263	13	6
	1869—70	...	...	...	170	12	3	...	...	...	0	8	3	2,097	2	3	5	4	10	...	...	..	2,273	11	7
	1870—71	5	4	5	103	10	11	..	...	...	6	11	5	1,523	10	2	11	6	3	...	..	...	1,650	11	2
	1871—72 from April to December...	...	...	...	0	1	7	...	...	...	10	2	0	0	1	0	11	8	3	...	...	...	21	12	10

Statement shewing the Present and Proposed Sáyer Establishment for the Town and Cantonment of Bangalore.

	Present Establishment as sanctioned by the Chief Commissioner in Secretary's No. 2053, P. W. D. 7, dated 18th July 7871.				Proposed Establishment by Superintendent.				Difference.	
	No.	Designation.	Amount of Pay.		No.	Designation.	Amount of Pay.		Increase.	Decrease.
Péte.	1	Mutsaddi ..	10 0 0		1	Head Mutsaddi ...	15 0 0			
	7	Peon at 4 ...	28 0 0		1	2nd do ...	10 0 0			
	2	Do for kattés at 4 ...	8 0 0		1	Shroff ...	7 0 0			
	3	Paigastís at 4 ...	12 0 0		1	Gollar ...	4 0 0			
					12	Peons at 5 ..	60 0 0			
					2	Do for kattés at 5 ...	10 0 0			
		Total Rs....	58 0 0			Total Rs....	106 0 0		48	
Canton-ment.	1	Mutsaddi ...	6 0 0		1	Mutsaddi ...	10 0 0			
	1	Kólkar ...	4 0 0		8	Peons at 5 ...	40 0 0			
					1	Do for the katte ...	5 0 0			
		Total Rs....	10 0 0			Total Rs,...	55 0 0		45	
		Grand Total...	68 0 0			Grand Total...	161 0 0		93	
		Grand Total per annnm...	816 0 0			Grand Total per annum ...	1,932 0 0		1,116	

From the Offg. Secretary to the Chief Commissioner of Mysore, To the Superintendent of the Nandidroog Division, No. 573—R, 17, dated Nandidroog, 1st May 1872.

I am directed by the Chief Commissioner to acknowledge the receipt of your letter No. 161 of the 22nd February last, submitting certain proposals made by the Deputy Superintendent of the Bangalore District for revising the present sáyer establishments in the Town and Cantonment of Bangalore and recording your own opinion thereon.

2. I reply I am to observe that, on a reference to previous correspondence, it would appear that the Government sáyer duty of one rupee leviable on Bangalore Talook and foreign grown tobacco imported into the Town and Cantonment of Bangalore was assigned to the Municipality absolutely, on the understanding that the duty on all other excisable articles, (excepting piece goods) should be collected through the Board's agency on behalf of Government without any additional cost for collection ; but from the Deputy Superintendent's letter, copy of which is enclosed in the letter under reference, it would appear that sáyer is still collected in the Péte Katte on the articles noted in the margin through the agency of Government,

*1. Supári.
2. Dry and green cocoanuts.
3. Betel leaf.
4. Piece goods.

3. Under these circumstances and before orders are issued on the subject of increasing the present sáyer establishment, I am directed to enquire if there is any objection to the arrangement indicated in the first part of para 2, and which has already been sanctioned, being carried out, and if not, what establishment would, in your opinion, be required for the levy of duty on piece goods only.

From the Superintendent of the Nandidroog Division, To the Secretary to the Chief Commissioner of Mysore, No. 72, R, dated Bangalore, 29th July 1872.

With reference to your letter No 573—17, dated 1st May 1872, conveying the Chief Commissioner's observations on the subject of the revision of the present sáyer establishment in the Town and Canton-

ment of Bangalore, I have the honor to forward for submission to the Chief Commissioner, copy of letter No 255 of the 14th June 1872, from the Deputy Superintendent of the Bangalore District.

2. I have to add, that if, according to the original intention, the duty on excisable articles can be collected through the agency of the Municipal Board on behalf of Government, the full complement of establishment, according to the revised scale, will not of course be required, and in my opinion the Board may, with advantage, be entrusted with the collection of duty on all such articles with the exception of piece goods.

3. I beg to submit a revised statement shewing the present and proposed establishment for the collection of duty on cloth in the péte, as the existing strength is inadequate and the people are unable to protect the interest of Government.

4. The cost of the proposed establishment is Rs. 96, being an increase of Rs 28 per mensem or 336 per annum, which it is hoped will be rapidly recouped by the increase of the receipts from the duty on piece goods.

From the Deputy Superintendent of the Bangalore District, To the Superintendent, Nandidroog Division, No. 255, dated Bangalore, 14th June 1872.

With reference to your No. 177, dated the 21st ultimo, I have the honor to state that I was not aware when making suggestions for the revision of establishment for the due collection of the sáyer revenue in the Bangalore Town and Cantonment, of the arrangement previously made as to the collection of duty on other excisable articles, excepting piece goods, by the officials of the Municipality. I see no objection to these arrangements being carried out, especially as the Board can make the collections, it is believed, without extra expense or inconvenience of any sort, as it now has a large and well-organized establishment in connection with the recovery of tobacco excise.

2. For the collection of duty on cloth in the Péte alone, the collections in the Cantonment being nil, I beg to recommend the following establishment:—

Present.					Proposed.				
1	Mutsaddi on Rs. ...	10	0	0	1	Head Mutsaddi on Rs. ...	15	0	0
7	Peons at Rs. 4	28	0	0	1	2nd do ...	10	0	0
2	Do for Katte at Rs. 4. ...	8	0	0	1	Shroff	7	0	0
3	Paigastís at Rs. 4 ...	12	0	0	1	Gollar	4	0	0
	Total Rs.	58	0	0	10	Peons at 5	50	0	0
	Present Cantonment Establishment	10	0	0	2	Do for Katte... ...	10	0	0
	Grand Total Rs.	68	0	0		Total Rs.....	96	0	0

Statement shewing the Present and Proposed Sáyer Establishment for the collection of Duty on Cloth in the Péte of Bangalore

	Present Establishment.							Proposed Establishment.						Difference.								
	No.	Designation.			Amount of Pay.			No.	Designation.			Amount of Pay.			Increase.			Decrease.				
Péte.	1	Mutsaddi	...	...	10	0	0	1	Head Mutsaddi	...	...	15	0	0	...	...	...	...	...	...		
	7	Peons at 4	...	...	28	0	0	1	Second do	...	...	10	0	0	...	...	...	...	...	...		
	2	Do. for Kattés at 4	...	...	8	0	0	1	Shroff	...	...	7	0	0	...	...	...	...	...	...		
	3	Paigastís at 4	...	...	12	0	0	1	Gollar	...	...	4	0	0	...	...	...	...	...	...		
				Total Rs.....	58	0	0	10	Peons at 5	...	...	50	0	0	...	...	...	...	...	...		
								2	Do for Kattés at 5	...	...	10	0	0	...	...	...	...	...	...		
Cantonment.	1	Mutsaddi	...	...	6	0	0															
	1	Kólkar	...	...	4	0	0															
				Rupees.....	10	0	0															
				Grand Total Rs...	68	0	0				Grand Total Rs.....	96	0	0	28	0	0	...	...	...		

Proceedings of the Chief Commissioner of Mysore, Department of Agriculture, Revenue and Commerce, 22nd April 1873.

From the Offg. Secretary to the Chief Commissioner of Mysore, To the Superintendent of the Nandidroog Division, No. 3158—R. 33, dated Bangalore, 9th September 1872.

In reply to your letter No. 72 of the 29th July last, submitting a proposition statement for increasing the present sáyer establishment for the collection of duty on cloth, in the Péte of Bangalore, I am directed by the Chief Commissioner to state that the existing Katte establishment should be at once relieved of all work connected with the levy of any duty, but that on piece goods, and Colonel Meade begs that the Deputy Superintendent may be instructed to arrange, with the President, Municipal Board, for all such work being carried on by the Board's excise establishment.

2. When relieved of this work, the Chief Commissioner considers that the present Katte establishment will be able to carry on that connected with the sole levy of duty on piece goods, and as no provision for an increase exists in the Budget, the result will be awaited for six months after the above measure has been put in force.

From the Commissioner of the Nandidroog Division, To the Secretary to the Chief Commissioner of Mysore, No. R. 233, dated Bangalore, the 19th March 1873.

With reference to your letter No. 3158—33, R, of 9th September last, I have the honor to submit for the Chief Commissioner's consideration and orders, copy of the correspondence* between the President, Municipal Commission, and the Deputy Commissioner of the Bangalore District, on the subject of an additional establishment, to be composed of one Mutsaddi and two peons, for the collection of duty on opium and also on green and dry cocoanuts.

* To be obligingly returned.

2. I beg to point out that the assignment to the Municipality in 1869 of the imperial duty of one rupee per maund, levied on tobacco imported from Her Majesty's territories, was contingent on its undertaking the collection of duty on all excisable articles except piece goods, and this small additional establishment is now asked for, to be paid out of collections, as the President complains that the present establishment is inadequate, and the revenue suffers.

From the President, Cantonment Municipal Commission, Bangalore, To the Deputy Commissioner, Bangalore District, No. 2276, dated Bangalore, 14th December 1872.

His letter No. 936 of 9th instant, informing that, under the instructions from the Chief Commissioner, the duty on opium should also be collected by the Board excise establishment.

Has the honor to forward herewith copy of docket, dated 14th instant, from the Manager, Octroi Department, reporting that it is impossible to carry out the collection of duty on opium by the present establishment.

From the Manager, Octroi Department, To the President, Municipal Commission, Bangalore, dated 14th December 1872.

With reference to docket No. 2263, dated 12th December 1872, regarding the collection of duty on opium as well as on that of cocoanuts, I respectfully beg to state that with the present establishment it would be impossible to carry out the wishes of the Chief Commissioner.

Letter No. 936, dated 9th December 1872, from the Deputy Superintendent, Bangalore District, herewith returned.

From the President, Cantonment Municipal Commission, Bangalore, To the Deputy Commissioner, Bangalore District, No. 2812, dated 10th February 1873.

Referring to this office docket No. 2276, dated 14th December 1872, on the subject of extra establishment required for the collection of duty on dry and green cocoanuts and on opium, the undersigned has the honor to inform that from the experience of its working during the past month it is ascertained

Proceedings of the Chief Commissioner of Mysore, Department of Agriculture, Revenue and Commerce, 22nd April 1873..

No. 362.
Rev. 8.

MYSORE CHIEF COMMISSIONER'S OFFICE,
BANGALORE, *22nd April* 1873.

To

THE OFFICIATING COMMISSIONER OF THE NANDIDROOG DIVISION.

SIR,

I have the honor by direction of the officiating Chief Commissioner to acknowledge the receipt of your letter No. 233, dated 19th ultimo, submitting copy of a correspondence between the President, Municipal Commission, and the Deputy Commissioner of the Bangalore District, and recommending that an establishment amounting to Rs. 216 per annum, debitable to the collections realized from the duty on opium and dry and green cocoanuts, may be sanctioned.

	Rs.	As.	P.
1 Mutsaddi at	8	0	0
2 Peons each on 5	10	0	0
Per Mensem	18	0	0
Total per Annum	216	0	0

2 In reply, I am directed to refer you to the marginally noted orders, and convey sanction to the entertainment of the proposed establishment on the understanding that the increased cost can be provided for from the Municipal Budget as an entirely municipal charge, and to observe that it would be irregular to debit the charge in question to the collections.

* Letter No. 1419-25, dated 10th June 1868, To the Superintendent, Nandidroog Division.
Letter No. 573—17, dated 1st May 1872, To do do

The enclosures of your letter are herewith returned as requested.

I have the honor to be
Sir,
Your most obedient Servant,

H. W. WELLESLEY,
Offg. Secretary.

1873.

GOVERNMENT OF MYSORE.

REVENUE.

To

THE OFFG. COMMISSIONER,
OF THE NANDIDROOG DIVISION.

Dated. Aprl 22nd.

Received.

No. 362.
REV. 8.

Acknowledges letter No. 233, dated 19th ultimo. and conveys sanction to the proposed establishment for the collection of duty on opium.

Form No. 9.

1878

Gf No 6201
Dtd 4/5

From

The President,

Town Municipal Commission,

Bangalore.

To

The Secretary to Chief Commissioner,

Despatches *General Department.*

Section
File No
Serial No

Dated. 26th
Despatched. } March 1878.
Received. 28/3

Enclosures No

General No. 598
No.

Subject

Submitting the honor to forward Copies of the Proceedings of an Ordinary Meeting of the Town Municipal Council held at their Office premises on Thursday the 21st February 1878

Canara Press.

BANGALORE MUNICIPALITY.

The 12th March 1878.

Copy of Proceedings of the Town Municipal Commission at a meeting held on Thursday the 21st February 1878, at 7½ A. M.

President.

Dr. J. H. Orr, C. B.—*Present.*

Ex-Officio Members.

Absent.—The Deputy Commissioner, Bangalore District.
The Executive Engineer, Nundydroog Division.
The Commissary of Ordnance.
The Surgeon to the Mysore Commission.
The Amildar of Bangalore.

Municipal Commissioners.

1st Division Bale Pete.

Present.—Mr. B. Mari Gangaiya.
Absent.—Mr. A. S. Raghavacharlu.

2nd Division, Manavarte Pete.

Present.—Mr. A. Srinivasachar.
Mr. Khazi Abad Jaffar Saib.

3rd Division, Alsur Pete.

Present.—Mr. V. P. Madhava Rao., B. A.

I. The usual monthly accounts for January 1878, are laid before the Board, read and duly passed.

Ordered.—That the following cash accounts be submitted to the Deputy Accountant General in Mysore.

Cash Account Current of the Municipal Commission for the Town of Bangalore for the month of January 1878.

Receipts.	Amount.			Expenditure.	Amount.		
				I. Collection. 1. For octroi tax ...	45	9	6
Cash Balance brought forward from last month's accounts.. ...	2,114	11	0	I. Collection. 2. Mohatarfa tax on houses, buildings and lands, and for tax on professions and trades, &c. ...	151	6	10
I. Octroi.—Tobacco, betel-leaves and betel-nuts, &c.	1,617	2	8	I. Collection. 7. Rents assigned to Municipality ...	16	11	10
II. Tax on houses, buildings and lands	985	8	7				
III. Tax on professions and trades ...	1,712	4	4				
VII. Rents. 2. Nazul Shops ...	179	4	0	II. Head Office charges ...	372	14	5
IX. Extraordinary. 3 Refunds and Recoveries.	33	2	0	III. Public Works. 1. Supervision ...	111	6	6
				III. Public Works. 2. Original works ...	240	0	0
X. Fines	23	3	10	III. Public Works. 3. Repairs ...	502	10	0
XI. Pounds	25	12	0	IV. Police	1,562	1	9
XII. Miscellaneous	9	11	11	VII. Charitable grants—2. Vaccination ...	20	6	6
XIII. Fees from liquor licenses ...	1,837	0	0	VIII. Conservancy	796	11	5
				IX. Lighting...	355	12	4
				X. Gardens	6	0	0
				XI. Extraordinary 3. Other Items.	100	0	0
				XII. Miscellaneous 4. Statistics and mortuary registration...	45	15	3
				XII. Miscellaneous 5. Other Miscellaneous items	166	2	11
				XIII. Reserve Extraordinary.	132	0	0
				Total Rupees.....	4,625	13	3
				To Cash Balance carried over to next month's accounts.....	3,911	15	1
Grand Total Rs.....	8,537	12	4	Grand Total Rs.....	8,537	12	4

Mortuary Register, Bangalore.

Statement of Births and Deaths within the Town Municipal limits during the month of January 1878.

Causes of Deaths.	Europeans.		East Indians.		Musalmáns.		Hindus.		Native Christians.		Other Classes.		Buddhists.		Total.		Total in—		Difference.	
	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	Jany. 1878.	Dec. 1877.	Increase.	Decrease.
Cholera ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...
Small-pox ...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	1	...	1	...	1	..
Fevers... ...	...	...	...	...	10	5	35	36	...	1	...	...	...	...	45	42	87	65	22	...
Bowel-complaints ...	...	...	...	...	1	1	15	10	...	...	...	...	...	...	16	11	27	14	13	...
Injuries. Suicide ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	..	...
Injuries. Wounding ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Injuries. Accident ...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	1	...	1	...	1	...
Injuries. Snake bite or killed by wild beasts	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Other Causes—																				
Consumption ...	...	...	...	...	...	...	3	12	...	...	...	...	...	...	3	12	15	19	...	4
Convulsion ...	...	...	...	...	...	...	1	1	...	...	...	...	...	...	1	1	2	4	...	2
Dropsy ...	...	...	...	...	...	...	4	7	...	...	...	...	...	...	4	7	11	7	4	0
Lock-jaw ...	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	2	2	3	...	1
Asthma ...	...	...	...	...	2	3	1	...	...	...	...	...	...	...	3	3	6	1	5	0
Rheumatism ...	...	...	...	...	...	...	3	2	...	...	...	...	...	...	3	2	5	2	3	...
Old age ...	...	...	...	...	...	...	14	17	...	...	...	...	...	...	14	17	31	40	...	9
Born dead ...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	1	...	1	...	1	...
Ulcer	...	...	...	...	...	...	1	..	...	...	...	...	...	...	1	...	1	...	1	...
Amasarca ...	...	...	...	...	...	...	4	3	...	...	...	...	...	...	4	3	7	3	4	...
Leprosy ...	...	...	...	1	...	...	...	2	...	...	...	...	...	...	1	2	3	1	2	...
Fits ...	...	...	...	...	...	...	3	...	...	...	...	...	...	...	3	...	3	...	3	...
Insanity ...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	1	..	1	...	1	...
Croup ...	...	...	...	...	...	...	2	2	...	...	...	...	...	...	2	2	4	...	4	...
Travail ...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	1	1	..	1	...
Total other Causes.....	...	...	...	1	2	40	50	...	...	...	...	...	...	...	41	52	93	80	13	16
Total Deaths.....	...	...	...	12	8	92	96	...	1	...	...	...	...	...	104	105	209	159	66	16
Total Births during the month ..	...	...	...	10	7	34	41	1	...	...	...	...	...	...	45	48	93	77	16	...

Abstract of Mortuary Report and Percentage of Births and Deaths on the estimated Population, 60,703:

Classes.	Births.		Difference.		Percentage of Births.		Deaths.		Difference.		Percentage of Deaths.	
	December 1877.	January 1878.	Increase.	Decrease.	December 1877.	January 1878.	December 1877.	January 1878.	Increase.	Decrease.	December 1877.	January 1878.
Europeans ...	0	0	0	0	0	0	0	0	0	0	0	0
East Indians ...	0	0	0	0	0	0	0	0	0	0	0	0
Musalmáns ...	10	17	7	0	·15	·26	19	20	1	0	·30	·31
Hindus ..	67	75	8	0	·13	·14	140	188	48	0	·26	·35
Native Christians	0	1	1	0	0	·15	0	1	1	0	0	·15
Other Classes ...	0	0	0	0	0	0	0	0	0	0	0	0
Buddhists ..	0	0	0	0	0	0	0	0	0	0	0	0
Total.....	77	93	16	0	·13	·15	159	209	50	0	·26	·34

Remarks.

There were 209 deaths during the month, 1 from small-pox, 87 from fever, 27 from bowel-complaints, 1 from injury and 93 from other causes (as detailed in the previous page.)

The number of deaths in January 1878, as compared with those in December 1877, are as follows:—

Of Musalmáns 20 against 19, Hindus 188 against 140. Native Christian 1 against none.

Age.

Classes.	Number died during the month.	Born dead.	Under 1 year.	2 to 5 years.	6 to 12 do	12 to 20 years inclusive.	21 to 30 do	31 to 40 do	41 to 50 do	51 to 60 do	Above 60 years.	Total.
Europeans ...	...	...	...	...	...	...	...	...	...	...	...	...
East Indians ...	...	...	...	...	...	...	...	...	...	...	...	...
Musalmáns ...	20	...	1	1	4	1	1	2	2	1	7	20
Hindus ...	188	1	7	11	19	28	19	18	23	14	48	188
Native Christians ...	1	...	...	1	...	...	...	...	...	...	...	1
Other Classes ...	...	...	...	...	...	...	...	...	...	...	...	...
Buddhists ...	...	...	...	...	...	...	...	...	...	...	...	...
Total.....	209	1	8	13	23	29	20	20	25	15	55	209

Resolution.—Approved.

II. List of agreements entered into by the President.

No.	Subject.
1	Agreement executed by Mopuri Ramasami Naidu for constructing box drains from the Maszid to the corner of Police Station in Kalasipolyam.
2	Do. by do for constructing a V Section drain in Sabji Saib's lane in Mariyansetti Pete.
3	Do. by do for covering the open box drain to Mukkadaisetti's lane in Bale pete.
4	Do. by Patel Pedda Raddi for constructing box drain to Virabhadrappa's lane in Gaudan Pete.
5	Do. by do for constructing a box drain to Nanjundappa's lane in Arale Pete.
6	Do. by do for constructing a V section drain to Mukkadisetti's lane in No. 2 in Bale Pete.
7	Do. by do for constructing a V section drain adjacent to the Police station near Bale Bagal.

No.	Subject.
8	Agreement executed by Mariyappa Mestri for constructing a V section drain to the East of Ramanna Pete. (Tharamandla Pete.)
9	Do. by do for constructing a parapet wall on the North side of the Karanji well at Tobacco Kóti.
10	Do. by do for removing the old drain and constructing a V section drain near Clarke Narsappa's house.
11	Do. by Mahomed Yakub Saib for constructing a V section drain at the East Gate of Municipal Garden.
12	Do. by do for constructing a V section drain in Maranna's lane in Halé Kavadigar Pete.
13	Do. by do for constructing a V section drain to the lane North of Gudamava Pete.
14	Do. by Honna Chetty for constructing a V section drain in Ramanna's lane in Devangada Pete.
15	Do. by do for constructing a V section drain in cross lane in Devangada Pete

Resolution.—Approved.

III. Application from Syed Shabudin Mahomed Saib Shattari, Jehagirdhar, Benkipur, for lands near Gangammagudi Palyam and the Barr Lines, Pete.

Resolved.—That as the Commissioners have reason to believe that Government are about to relinquish a portion of the land lately taken up for a Model Farm, and as they understand further that the land belonging to the petitioner forms a portion of that now proposed to be relinquished, they authorize the President to place himself in communication with the Commissioner, Nundydroog Division, and to ascertain whether the land formerly owned by the petitioner is or is not now about to be restored to him; they further resolve that a plan of the ground applied for by Syed Shabudin Mahomed Saib be meanwhile prepared, shewing its boundaries, extent, &c., and that he be requested to state whether he wishes to purchase the whole or only a portion of this ground.

IV. Jamabandi Settlement for 1876—77.

Resolution.—The statement submitted by the Assessor shews an outstanding balance remaining uncollected from the settlement of 1876—77 amounting to Rs. 1,295—9—9; of this amount he reports that about Rs. 700 may yet be collected and recommends that the balance amounting to about Rs. 595 should be remitted as the parties concerned are, he states, poor and unable to pay any part of their assessment.

The Commissioners resolve that a list of the parties now recommended for remission should be furnished to the Municipal Commissioners, who will personally enquire into and report on the condition of all those now claiming remission and residing within their respective Districts.

V. Disposal of the lighting contract for the Pete for the official year 1878—79.

Resolved.—That the lighting in the Pete be given to the same Contractor and on the same terms as in the Cantonment.

As it is now nearly 10 o'clock and several of the Commissioners present have to attend to their legitimate duties at the Government office at 11 A. M., it is resolved that the meeting be adjourned till the morning of the 26th current.

The 12th March 1878.

Proceedings of the adjourned meeting of the Town Municipal Commission held on Tuesday the 26th instant at 7 A. M.

President.

Dr. J. H. Orr, C. B.—*Present.*

Municipal Commissioners, 1st Division, Bale Pete.

Present.—Mr. B. Mari Gangaiya.
Mr. A. S. Raghavacharlu.

2nd Division, Manavarte Pete.

Present.—Mr. A. Srinivasachar.
Mr. Khazi Abad Jaffar Saib.

3rd Division, Alsur Pete.

Present.—V. P. Madhava Rao, B. A.

Additional Propositions.

Mr. Mari Gangaiya, previous to the meeting entering on the consideration of the additional propositions put forward by him, read a memorandum he had drawn up on the subject, and which having been read and ordered to be recorded, the following resolutions were arrived at.

Proposed by Mr. B. Mari Gangaiya, Municipal Commissioner, No. I Division, that an application be made to the Chief Commissioner for the abolition of the loom tax, as this tax bears very heavily on the weavers and discourages local industry.

I

Resolution.—It is unanimously resolved that a strong recommendation be made to the Chief Commissioner for the abolition of the loom tax on the grounds that this tax bears very heavily on the weavers and discourages this source of local industry.

Proposed by Mr. B. Mari Gangaiya, Municipal Commissioner, No. I Division, that application be made to the Chief Commissioner for permission to levy taxes on carriages, carts, horses and other animals, fees upon the registration of carts, tolls on carriages and animals entering the Municipal limits, and a tax upon arts, professions and trades or calling at the rates and in the manner prescribed in Section 34 of the Bangalore Municipal Regulations of 1871.

II

Resolution.—As the introduction of these proposed taxes is a very large and important measure and one which could only be carried out in communication and conjunction with the Cantonment Municipality, it is resolved that the President be requested to convene an extraordinary meeting of both Boards, when a conclusive and definite resolution as regards the desirability or otherwise of the levying of these taxes could be arrived at.

Proposed by Mr. B. Mari Gangaiya, Municipal Commissioner, No. I Division, that application be made to the Chief Commissioner for the transfer to the Municipality of the duties now levied on dry and green cocoanuts brought for local consumption within Municipal limits, the same being purely an octroi tax.

III

Resolution.—That application be made to the Chief Commissioner for the transfer to the Municipality of the duties now levied on dry and green cocoanuts brought for local consumption within Municipal limits, these duties as at present levied being purely an octroi tax and consequently coming within the provision of the taxes sanctioned to be levied by the Municipality by Section 34 of the Municipal Regulations of 1871.

Proposed by Mr. B. Mari Gangaiya, Municipal Commissioner, No. I Division, that an application be made to the Chief Commissioner for the transfer to the Municipality of the funds attached to Purnaiya's Chattram and that the management of that Chattram be in future vested in, and conducted under, the direct control and supervision of the Municipal Commissioners.

IV

Resolution.—That the Chief Commissioner be moved to transfer to the Municipality the funds attached to Purnaiya's Chattram, and that the management of that Chattram as well as of the Langarkhana be in future vested in, and conducted under, the direct control and supervision of the Municipal Commissioners.

President, Town Muni. Commission.

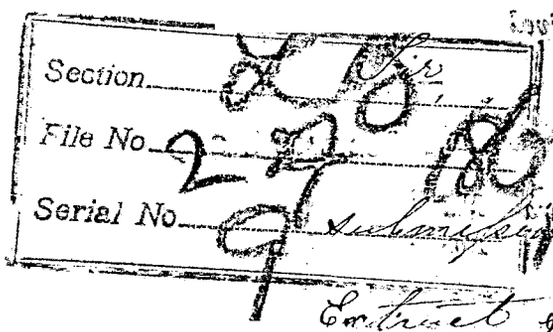
No. 619

Office of the Town Municipal Commission.,
Bangalore, 2/3rd March 1878.

From

The President,
Town Municipal Commission,
Bangalore.

The Secretary to the
Chief Commissioner of Mysore.
Bangalore.



I have the honor to forward for submission to the Chief Commissioner an Extract from the Proceedings of an adjourned Meeting of the Town Municipal Commission held on the 26th Ultimo and with Reference to the Resolution recommending that the Town tax should be abolished I have the honor to state that the tax forms a portion of the General Municipal tax and which latter was Managed to the Municipality in the Proceedings of Government No. 4229/76 dated 2/10 October/69 on the Condition that the entire Cost of the Police should from that date be borne by the Municipality the abolition of the tax will consequently necessitate either the introduction of some other source of Revenue or that the Municipality should

From

The President,

Town Municipal Commission.

To

The Secretary to Chief Commissioner,

Delhi, General Department.

Dated

Despatched

Received

Enclosures No.

General No.

No.

No

Office of the Town Municipal Commission.

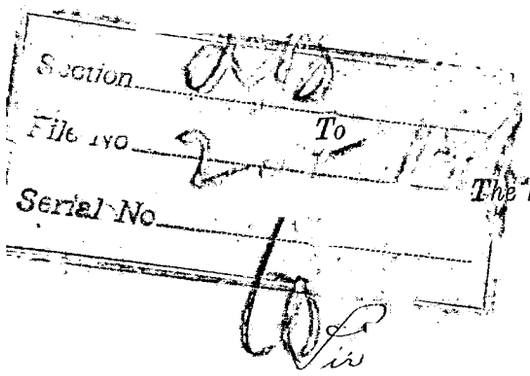
Bangalore, 187

From

The President.

Town Municipal Commission,

Bangalore.



The Secretary to the

Chief Commissioner of Mysore.

Bangalore.

Sir

I have the honor to forward for submission to the Chief Commissioner an Extract from the Proceedings of an adjourned meeting of the Town Municipal Commission held on the 26th. Ultimo and with reference to the Commissioners Resolution Recommending that application be made to the Chief Commissioner that the duties now levied on dry & green Cocoanuts brought for local Consumption within Municipal limits should be transferred to the Municipality. I have the honor to state that these duties are now Collected through the Agency of the Octroi Department and the Charges of their Collection borne by the Municipality and as the tax in question is to

nil

all in time and purposes a Town or Police duty such as is specifically under the provisions of section 131 of the Municipal Regulations of 1871. I trust the Chief Commissioner may be pleased to sanction their transfer to the Municipality in view to supplement the funds at present at the disposal of the Commissioners and to enable the Municipality to carry on the numerous improvements to the Town now under Contemplation and which it has been found necessary either to defer indefinitely or in many instances to abandon altogether simply from the want of the necessary funds. The accompanying Statement shews the amount realized by these duties for the past 12 months.

I have the honor to be
Sir
Your most Obedt Servt

[illegible]
[illegible]

No. 820

1878

From

The President,

Town Municipal Commission.

To

The Secretary to Chief Commissioner,

Police ~~General~~ Department.

Dated,

Despatched,

Received,

Enclosures No. 2

General No. 820
No.

Subject

Requesting the transfer of the Municipality of the duties now levied on Boat Accounts.

Extract from the Proceedings of an adjourned Meeting of the Town Municipal Commissioners held on the 26th February 1/78

Ent 8A.

Proposed by Mr. B. Murray Sangster Municipal Commissioner No. I Division that application be made to the Chief Commissioner for the transfer to the Municipality of the duties now levied on dry and green Vegetables brought for local Consumption within Municipal limits the same being purely an octroi tax.

Resolution. That application be made to the Chief Commissioner for the transfer to the Municipality of the duties now levied on dry and green Vegetables brought for local Consumption within Municipal limits these duties at present levied being purely an octroi tax and Consequently Coming within the provision of the taxes sanctioned to be levied by the Municipality by Section 34 of the Municipal Regulations of 1871

(True Extract)

President

Statement showing the Amount of Collections of Duty on Dry & Green Cocoanuts

	1877			Remarks
January	832	7	4	
February	232	6	8	
March	81	"	"	
April	170	7	5	
May	518	13	5	
June	1093	3	9	
July	1555	6	3	
August	2031	10	4	
September	1391	5	"	
October	579	3	5	
November	759	5	4	
December	369	8	4	
Total	9616	13	3	

John Ward
Comm

he will be so good as to
submit the same to the
Chief Commissioners for
information

Yours truly
Hiram Simpson &c
Hans Jacobi Smith

8-12-212
and 23

Form No. 9.

The First mile
without Resolutions
2 Js Copies
orders respectively
Thos may be
recorded
A.V.
Then Sec. 15/4
will await
15/4

187 8.

From

The President,
Cantonment Municipal Commission,
Bangalore.

To

The Secretary to Chief Commissioner,
Civil Department.

Dated.
Despatched. } 13 April 1878.
Received. 13/4

Enclosures No. /

General No. 99-
No.

I have the honor to forward herewith the Proceedings of an Ordinary Meeting of the Town and Cantonment Municipal Commissioners, held at the Office of the Cantonment Municipal Commissioner No 72 Ulsoor Road on Thursday the 4th April 1878, and to request

Albion Press.

No

Proceedings of an Extraordinary Meeting of the Town and Cantonment Municipal Commissioners held at the Cantonment Municipal Commissioners office No 12 Residency Road Thursday the 4 April 1878 at 7½ A.M.

Present—

Doctor J. A. Orr C.B. Presidente

—Present—

The Dy. Commissioner Gang: Distt
The Assistt Dr. Dr. Genl my: Dr
The District Engineer
The Superintendent of Police
The Auctioneer
The Amildar of Bangalore
Dr. B. Narain Ganganya
Dr. Kazee Abdul Jaffir Saib
Dr. V. Dadacharya Moodlier
Dr. A. Kerosawmy Moodlier
Dr. Abdul Azeez Saib
Dr. Abdul Kudrutullah Saib
Dr. B. Ramalingum
Dr. D. D. Leonard.

—Absent—

The Dy Commr Genl Dept
The Surgn to the Dy. Comr
The Commissary of Ordnance
The Dr. Engineer Stores
Dr. A. S. Raghavacharlu
Dr. A. Srinivasa Chair
Dr. V. S. Madhava Rao
Dr. D. Ranga Moodlier
Dr. D. N. Abraham
Dr. A. Goorooswamy Moodr

Proposed introduction of Additional Taxes.

Proposed introduction of Additional Taxes within the limits of the Town and Cantonment of Bangalore

The President stated that he considered it desirable to explain his reasons for having convened the present sitting - At a meeting of the Vittal Municipality held on the 26th February 1878, a proposition had been brought forward by the Chairman Municipal Commissioners No: 3 Division to the effect that application be made to the Chief Commissioner to levy taxes on Carriages, Carts and horses and other animals, fees upon the registration of Carts, tolls on Carriages and animals entering Municipal Limits, and a Tax on arts: professions and Trades or Callings at the rates and in the manner provided in Section 34 and Schedule A of the Bangalore Municipal Regulations of 1871 and

and when the following resolution was passed :— As the introduction of these proposed Taxes is a very large and important measure and one which could only be carried out in Communication and Conjunction with the Cantonment Municipality, it is resolved that the President be requested to Convene an Extraordinary Meeting of both Boards when a Conclusive and definite resolution as regards the desirability or otherwise of the levying of these Taxes could be arrived at - The President also explained to the Meeting the action that had previously been taken by the Municipality with a view to the introduction of fresh modes of taxation - By a reference to the Proceedings of the Cantonment Municipality he observed that in March 1872 a resolution to the following purport has been

passed

passed – that application be made to the Chief Commissioner for permission with his approval and the sanction of the Government of India to levy within the limits of the Cantonment Municipality a Tax on Carriages, Carts, Horses, and other Animals at a rate not exceeding One third of that described in Schedule A and a toll on Carriages, Carts, and Animals entering Municipal Limits) at a rate not exceeding One half of that prescribed in Schedule B. also a Fee on the registration of Carts and other wheeled vehicles without Permits – the Resolution having been forwarded to the Government of India in Local Government was informed in reply that Considering the additional income placed at the disposal of the Board from the transferring to the Municipality of the Licence Fees for the sale of Liquor

if

it was deemed undesirable to have recourse to further taxation.
Mr. Leonard remarked that if the Civil Lead Duty which in his Opinion properly belonged to the Board was made over to the Municipality, no fresh taxes would be necessary. The President explained that the Boards' claim to the Civil Lead Duty and which had been strongly urged on the Consideration of Government in the year 1872 had been disallowed, and he did not see that any advantage would result from again re-opening the question. After some further discussion it was resolved, that the whole question as regards the levying of fresh Taxes be submitted to a Sub-Committee as under Composed of Members of both Boards and whose report would be laid before

an

an adjourned meeting - It was also resolved to request the Pub Committee to take into consideration the expediency of altering the Regulation by which Public Buildings are exempted from Municipal Taxation

The following Commissioners were appointed Members of the Pub: Committee

President

Doctor J. Orr C.B.

Members

Colonel Mahuly

Captain Cummins

Mr. P. Power

Hon H. Padbury Moodie

Hon B. Murray Hon Gary

Hon

Establishment for the Collection
of Octroi Duties

3 Read — Proceedings of the Chief Commissioner of Mysore No: $\frac{3703}{\text{Rev } 363}$ dated 23rd February 1878 relating to the proposed Establishment for Collection of Octroi Duties in the Town and Cantonment of Bangalore departmentally

Resolved — That the establishment proposed by the President for the collection of the Octroi Duties be Sanctioned.

President. Bangalore Commissioner.
Bangalore Cantonment.

No. 1577 & 1Ec

Office of the Cantt. Municipal Commission

Bangalore 17 April 187 8

From

The President,

Cantonment Municipal Commission,

Bangalore.

To,

The Secretary to the

Chief Commissioner of Mysore.

Duftur Depart.

Sir,

I have the honor to forward herewith the Proceedings of a Sub Committee Composed of Members of the Town and Cantonment Municipal Commissions held at the office of the Cantonment Municl. Commrs. No. 12 Residency road on Tuesday the 9th April 1878, and to request that you will be so good as to submit the same to the Chief Commissioner for his favorable Consideration.

I have the honor to be

Sir

Your most obedt. Servant

President Muncl. Comrs.

Bangalore South

Form No. 73.

187[illegible].

From

The President,

Cantonment Municipal Commission,

Bangalore.

To

The Secretary to Chief Commissioner,

Supt ~~General~~ Department.

Dated.
Despatched. 17 April 18[illegible]
Received. 18/4

Enclosures No. /

General No. [illegible]
No

Forwarded for submission
& Consideration of
the Chief Commissioner
Asst Secretary Cpa &c.
19 April 1878.

Caxton Press.

-No. 2-

Proceedings of a Sub Committee selected in Para 1 of the Proceedings of an Extraordinary Meeting of the Town and Cantonment Municipal Commissioners - held at the office of the Cantonment Municipal Commissioners No. 12 Richardson's Road on Thursday the 4th April 1878 Convened to assemble on Tuesday the 9th April 1878 for the purpose of taking into Consideration the Subject of introduction of Municipal Taxation in the Town and Cantonment of Bangalore

President

Doctor J. H. Van Cuylenburg Present

Members

Present -

Colonel Mahuly

Mr. C. Pereira

Mr. V. Dasaseeramoorthy

Mr. B. Murugesamgaru

Absent -

Captain D. H. D. Cumming

The Sub Committee suggest that application should be made for permission to re-impose the previous existing Taxes

on

or Town duty on piece goods imported from Mercantile Territories

From the Proceedings of the Chief Commissioner of Mysore and order thereon No 2457 M.C. dated Bangalore 8th October 1877 it is observed that these Duties though abolished in Bangalore 1872 have been retained in all the other Districts of Mysore and form one of the principal sources of Income of the Municipalities of the Province - They would also urge that the duty at present collected on Dry and Green Cocoanuts imported for Local Consumption within Municipal Limits is properly speaking a Town duty or Octroi and ought Consequently to form an Item of Municipal Income, they would suggest therefore that application be made for the transfer to the credit of the Municipality of the amount realized from these sources.

A further point is the exemption from Municipal Taxation of Public offices, and Buildings used exclusively

for

I was prevented from attending the meeting
of the Sub Committee I therefore had not the benefit
of hearing the discussion relating to the foregoing
resolutions I am prepared to apply for a
remission of the duty on Piece goods, for a term for
Military buildings & for the transfer of the 3 annas
local cess provided it is shown that the Municipality
cannot work without more money Before this is
done however I think that the question of the expenditure
of the present income should be fully discussed by the
General Committee to see if fresh taxation is
absolutely required
A Tax on horses carriages & other animals would
be unpopular but a small tax on horses carriages carts
bullocks &c coming in from outside in the shape
of octroi would not be felt so much.

15th Feb. 1875 Norton Cunningham

No 2

Proceedings of a Sub. Committee elected in para I of the Proceedings of an Extraordinary Meeting of the Town and Cantonment Municipl Commissioners held at the Office of the Cantt: Mr. Comm. No 2 Quidmey Road on Thursday the 4th April 1878 convened to assemble on Tuesday the 9th April 1878 for the purpose of taking into consideration the subject of introduction of addl taxation in the Town & Cantt: of Bangal

No 2984/Ex;

Office of the Cantt. Municipal Commission

Bangalore 2 May 1878.

From

The President,

Section LR (82)
File No L 3 (82)
Serial No 3

Cantonment Municipal Commission,

Bangalore.

To,

The Secretary to the

Chief Commissioner of Mysore.

Duftur Department

Sir,

I have the honor to forward a Copy of the Proceedings of an adjourned Extraordinary Meeting of the Town and Cantonment Municipal Commissioners dated 1st May 1878 with reference to the introduction of additional Drains within Municipal Limits and to request you will do me the favor of submitting the same to the Chief Commissioner and obtain the necessary Sanction to the recommendations of the Municipal Commissioners as recorded in the Resolution of the Proceedings.

A Copy of these Proceedings will be sent to the Comptor Mysore Gazette direct for publication in the Mysore Gazette agreeably with the instructions conveyed in the Chief Commissioners Proceedings No 4774/1822 of 9 August 1876.

I have the honor to be

Sir

Your most obd. Servant

D. J. McLeod Capt.

for President & Municipal Commr

Bangalore Cantt

Form No. 73.

187 8

From

The President,

Cantonment Municipal Commission,

Bangalore

To

The Secretary to Chief Commissioner,

Bangalore ~~General~~ Department.

Dated.

Despatched. 2 Jan 1878

Received.

Enclosures No. 1

General No. 298

No

on piece goods imported from Merchants in Devonshire from the Proceedings of the Chief Commissioner of Mysore and order thereon No. 2454-7 Municipal dated Bangalore 8 October 1877 it is observed that these duties though abolished in Bangalore in 1872 have been retained in all the other districts of Mysore, and form one of the principal sources of income of the Municipalities of the Province; they would also urge that the duty at present collected on Dry and Green Cocoanuts imported for Local Consumption within Municipal Limits is, properly speaking, a Town Duty or Octroi and ought consequently to form an item of Municipal Income; they would suggest therefore that application be made for the transfer to the credit of the Municipalities of the amount realized from these sources

A further point is the exemption from Municipal Taxation of Public Offices and Bungalows used exclusively for Public purposes; and which exemption does not obtain in other Municipalities in Southern India. they would recommend that application be made to have this exemption rescinded

The Sub. Committee have reason to believe that the Local Fund Duties prescribed

that

that the proceeds realized under that head should as far as practicable be expended in effecting improvements to the locality in which the cess is raised they recommend therefore that application be made for the transfer to the Municipality of the whole or at least of a considerable portion of the local cess of three annas per gallon now levied on all arrack sold for immediate consumption within Town and Cantonment limits

The Sub Committee are of opinion that the income likely to be derived from the above indicated sources would suffice for the present requirements of both Municipalities, but in the event of the present recommendation not being wholly adopted it only remains for the Committee to recommend the enforcement of some of the modes of taxation sanctioned in Section 34 of the Municipal Regulations, and they would more especially particularize the following as the taxes they are of opinion might now be advantageously levied :-

A tax on Carriages, horses, and other Animals at a rate somewhat reduced to that described in Schedule A

A toll on Carriages, Carts, and Animals

passing

entering Municipal Limits also at somewhat reduced rates, and a fee on the registration of Carts and other wheeled vehicles without springs

I &c &c &c ——— President
D Mohenty ———
E. Oliveira ——— Members
V. Dadacara Mood ———
B. Mavin Gangaja ———

I was prevented from attending the meeting of the Sub Committee and therefore had not the benefit of hearing the discussion relating to the foregoing resolutions - I am prepared to advise for a re-imposition of the Duty on piece goods, for a tax on Military Buildings and for the transfer of the 3 anna local Cess, provided it is shewn that the Municipality cannot work without such Income - Before this is done however I think that the question of the expenditure of the present Income should be fully discussed by the General Committee, to see if fresh taxation is absolutely required -

A tax on horses Carriages and other animals would be unpopular, but a small tax on horses, Carriages, Carts, Bullocks &c Coming in from outside in the shape of a toll would not be felt so much.

15 April 1878 I &c &c Gordon Cumming

The President then went on to say that while the expenditure of the Municipality was yearly

increasing

increasing there had been no proportionate increase of income he pointed out that as far back as the year 1870-71 the charges on account of Conservancy had amounted to as (Rs 15,367, and in the last year to (Rs 17,691, while in the interim as many as 11,240 (Eft of (Box Drains and 97530 (Eft of V Section Drains had been constructed and if it was expected that these drains should be cleaned daily it stood to reason that a much larger increase to the establishment than had been allowed was absolutely required - Again the charge for the Maintenance of Roads shewed a tendency yearly to increase - In 1872 when this charge was first imposed upon the Municipality the 1/3rd share distributable to Municipal Funds amounted only to (Rs 12127 whereas in last year it had risen to (Rs. 19204 The sum allotted last year for the Maintenance of Cantonment Roads was (Rupees 12275, an amount entirely inadequate for the Maintenance of 66 Miles of the Majority of which may be termed 1st Class (Roads -

The Lighting Charges have increased during the last 7 years from 6200, to 8300 Rs:

Cont

but a large increase to the number of lights is still undoubtedly necessary. While the expenditure under every important head is thus shewn to have steadily increased there has been no corresponding increment to the income of the Municipality and hence the necessity has been for taking into consideration the advisability of recommending to Government the imposition of fresh modes of taxation.

Captain Gordon Cumming remarked that he did not observe in the Budget any item of income derivable from the sale of manure, and it was explained that in the Cantonment the removal of manure was let out on contract and that the manure so removed was the property of the Contractors.

Dr Leonard said that it must be evident to all from the facts and figures now laid before them by the President that while the expenditure had during the last 7 or 8 years been steadily increasing there had been no proportionate increase of income) that at present the Municipality was patient which was more than

tax could be used of the majority of the Municipalities in Southern India, but with a yearly increasing expenditure it could not be expected to continue so much longer and it was necessary therefore to devise some means compatible with the intents of the law-payers to raise funds to carry on the current work without at the same time incurring debt - that one of our present powers of income was the House Tax which was paid by all classes rich and poor alike, but as a larger proportion of the money thus realized was devoted to the maintenance of our roads it was apparent that the rich and not the poor who had no spring vehicles derived the chief benefit from the proceeds of this tax The Conservancy of the Cantonments and Pete more particularly of the localities inhabited by the middle and poorer classes ought to be one of our primary objects, At present all will admit that the Conservancy Arrangements are

(over)

not as satisfactory as they might be but as improved funds are not forthcoming nothing more can be done. The President has just told us that during the last 7 years upwards of 2 miles of Box drains and about 18 miles of V section drains have been constructed, and it just stands to reason that for the daily cleansing of these a much larger Conservancy Establishment is required. With a view thereto of increasing the efficiency of the Sanitary Department he was of opinion that a tax on all spring vehicles, horses and Dogs. As Captain Cummins had observed - ought to be levied - a larger sum of money would by this means be placed at the disposal of the Board to be utilized in the maintenance of the Roads and for purposes of Sanitation, it may be said that the tax would be unpopular but every description of tax is more or less so and it ought to be borne in mind that the only tax now levied

on

in Bangalore is a 5 per Cent House Tax
from the proceeds of which the residents expect
Roads to be maintained. Lamps to be lit
and Sanitation Carried on. The next point
is the present existing Exemption from Assess-
ment of public Offices and Military Buildings
No such exemption obtains in the Presidency
or other large Towns, and it seems difficult
to understand why it should have been
introduced into Bangalore. The public
buildings even if only a ½ rate of Assess-
ment was levied would bring in a large
Income. As the Military buildings alone
could not well be valued at less than
7 or 8 Lacs of Rupees

As regards the re-imposition of a tax
on piece goods he was opposed to any such
measure as he was of opinion it would
be difficult to collect the tax and that
opportunities would thus be given for
the exercise of much persecution and
oppression on the part of the Collecting
Peons. The same objection might be
urged to the levy of tolls on Carts entering
Municipal Limits and to which he

read

was consequently also opposed - he considered the recommendation of the Sub Committee that the tax on Dry and Green Cocoanuts brought into Bangalore for local Consumption and which tax he believed was now Collected by the Board should be transferred to the Municipality a very proper one and he hoped that the proposal would meet the approval of the Local Government the tax was such an Octroi and the proceeds of the tax ought therefore to be credited to Municipal Funds and utilized for local improvements these remarks applying equally to the Local Cess on Arack and he was well assured the Commissioners would see the necessity of supporting the recommendation with respect to this tax made by the Sub Committee - He had only one other point to refer to and that was the Stamp Head Duty - he believed that some previous correspondence had taken place on this subject between the Board and the Government and he was of opinion that the question ought once more to be brought forward the Revenue derived from this source was

very

very Considerable and though the Government might be disinclined to give us the whole they might be induced to grant the Municipality a Moiety and which in his opinion would only be a simple act of Justice.

Mr Arbuthnot Sampiah said he would premise any remarks he might have to offer by reading with the Presidents permission an Extract from a Memo laid by him before a Meeting of the Galle Municipality in Connection with his proposal to introduce additional taxes

The Extract was as follows:-

"The taxes referred to in this proposition "are in my opinion the most legitimate sources of Municipal Income, with some Modification there will be no hardship to introduce these taxes. Likewise in all important towns in India these taxes are levied, and the Government of India have indicated these taxes as some of the sources of Income of our Municipality - I hope my brother Commissioners will give them their Consideration

to

to this subject as the present Income of the Municipality is hardly sufficient to carry out the General Improvements required in the Town Dirt Conservancy Establishment required to be increased by one half, if not doubled Our Municipal Coolies are ill-paid - Many of our Streets are in a most wretched Condition - An extensive and Costly System of Drainage is absolutely necessary - Each Unmetalled Acre of narrow Lane of ours requires a Lamp Post - Large sums of Money in the way of Compensation are required for Houses to be demolished to open up Newroads In short we have a Gigantic work & the Municipality is expected to do its work properly"

Mr Ameer Ali then said that he was glad to find from Mr Leonard's remarks that he admitted the necessity of levying additional taxes but that as regards the re-imposition of a duty on piece goods it was evident that

Mr

Mr Leonard was labouring under a wrong impression. The weavers as a Class in the Settab were at present in great distressed Circumstances and the imposition of the proposed tax and which he was of opinion could be levied without any hardship or oppression would tend to guard the interests of the weavers and would act as a stimulant to local industry - He entirely approved of all the other recommendations of the Sub. Committee - Mr Leonard here remarked that after what had just fallen from Mr Ellavery Gungiah he withdrew his objections to the imposition of the tax on piece Goods

Mr Sreenivasachar observed that any remarks he had now to offer would have more particular reference to the Settab Municipality - that the funds at the disposal of that Municipality were undoubtedly at present very insufficient and that many works having in view the Sanitary Improvement of the Town had

in Consequence to be indefinitely postponed that in any of the roads more than one order, the lighting was maintained and the strength of the Conservancy Establishment required to be largely increased, for all of which purposes the present resources of the Municipality were altogether insufficient - Again in the Pettah the Municipality had to defray the entire Cost of the Police which was a heavy burthen on their finances - he would suggest therefore that in submitting the Proceedings of the present Meeting a recommendation should be made to the Chief Commissioner to share (at least to the extent of One half) the Pettah Municipality of the Police Charges he was entirely in favour of the re-imposition of the Duty on piece goods, as he believed the beneficial results therefrom would be two fold - 1st an improvement in our finances and 2nd the protection and encouragement that would thus be afforded to a Local Industry. The weavers in Pettah it was

well

well known are now in a very wretched condition, the majority of them being on the Famine Relief List, a result mainly attributable to the decline and loss of work consequent on the free importation of foreign goods into the place - Moreover as this tax is still collected in all the other important Towns in the Province there seems to be no reasonable objection to its collection in Bangalore

Mr A. S. Raghavachar stated that he could fully bear out all that had been said by Cheeroy Mungiah & Srinivasachar as regards the wretched and impoverished Condition of the weavers in the Pettah a large number of whom are still on the relief List - he was not however in favor of a re-imposition of the tax on piece goods imported from Neighbouring Territories as he did not believe that this tax would prove or affect any protection to the local weavers - After making

allowances

allowances for the expenditure necessarily required for the maintenance of roads Conservancy Tolls Charges &c. no margin was left for carrying out works of local improvements, and the necessity for additional funds must therefore be clear to all. He considered the present an opportune time to ask the Government to transfer to the Municipalities some of its own sources of Income as the Government Exchequer owing to the late famine was at a low ebb. It only remained therefore to consider the several fresh modes of taxation suggested by the Civil Commissioner and of these the most reputable in his opinion was the Wheel tax, this was a tax that was levied by all the Municipalities throughout the Presidency and he was not aware that the tax was unpopular, he considered it was only fair and reasonable that those parties who chiefly make use of the roads and for which a special benefit they are maintained

should

should mainly contribute towards them up-keep and it appeared to him only surprising that the tax had not been introduced long before - he approved of the Sub. Committees suggestions that the clauses in the Regulations exempting from taxation all Public and Military Buildings should now be rescinded.

Mr Veerasawmy Moodeen, Amildar was understood to say that the recommendations of the Sub. Committee generally met his approval the only one to which he took exception being the proposal to levy a rate on Public offices and Military Buildings he was not aware that the Municipality could confer any benefit on the Government or the Military Authorities in return for the taxes they would thus be called upon to pay and for these reasons he considered the proposal inadmissible.

The President said he was glad to find that such an unanimity of opinion existed on so important a subject as the introduction

introduction of new taxes and the circumstances of itself would greatly strengthen any recommendations they might have to make on the subject to Government - he believed the sense of the meeting had been already fully expressed and he would now beg therefore to propose the following Resolution

That the recommendations of the Sub Committee be forwarded for the approval of the Chief Commissioner more particularly with reference to -

I The re-imposition of a tax on price goods imported from A ms Dependencies

II The transfer from Imperial to Municipal Funds of the tax now collected on Dry and Green Cocoanuts brought for local Consumption within Municipal Limits

III The Repealing of Section 65 of the Bengal Municipal Regulations of 1871 under the provisions of which Section all public offices and Military buildings are exempted from Assessment

IV The transfer to the Municipality of the local Cess of 3 annas per gallon collected on all arrack sold within Town Cantonment limits

The above resolution having been seconded by Mr Leonard was put to the vote

and

and Carried Unanimously

It was further resolved that the consideration of the other taxes proposed by the Pub Committee be deferred pending the reply of the Chief Commissioner) to the above resolution and whose decision would be laid before an adjourned Meeting to be hereafter Convened for that purpose.

D. J. McLeod. Captain
Vice President Presiding
Pro Tem. Council

Ed

Municipal

(Read the following Communications from the President of the Town and Cantonment Municipalities

Docket № 598 dy 20th March 1878.
Letter № 619 dy 30 — do —
— — № 620 dy 30 — do —
— — № 3 dy 4th April 1878.
— — № 99 dy 13th — do —
— — № 157 dy 17th — do —
— — № 298 dy 9th May 1878

Section—
File No—
Serial No.

Order thereon:—

The several Proposals made in the papers read above are:—

(1) To abolish the loom tax imposed on Weavers, and to relieve the Town Municipality of a portion of the Police charges [illegible] by it.

To impose an Octroi duty on Piece goods imported for consumption within Municipal limits.

(2) To transfer to the Municipal revenues, the Govt excise duty on Cocoanuts [illegible]

Upon the Secretary's Minutes of the Municipal Commrs, Laying before them reports on the expediency of the Local Boards proposals as therein stated which are submitted by the order of the Chief Commissioner to any Steps being taken for the Enhancement of Taxation [illegible]

imported into ~~the~~ Bangalore for consumption

(3) To levy a Municipal tax for conservancy of Military and other Public Buildings.

(4). To assign to the Municipalities, the local cess levied on arrack brought into the city for consumption.

(5). To put in force, the Municipal Regulation, which permits of a tax on Carriages, horses, dogs, &c:

(7). To transfer the management, of Purniah's Chattram and Lalgarkhana in Pettah to the Municipality.

2. The Municipal Commissioners ask for the orders of the Chief Commissioner on propositions Nos. 2, 3, 4 and 5, before recommending any fresh taxation; but no Estimate has been framed by the President, shewing the financial results to be obtained from the adoption of all or any of the measures proposed: and, in the absence of such Estimate, the Chief Commissioner is not prepared to

2. These proposals are unaccompanied by any approximate Estimate of the ~~receipts~~ additional revenue that would accrue to the respective Municipalities, in the event of their adoption severally, and the Chief Commissioner does not therefore feel competent to pronounce upon the financial results, based on the statistics of ordinary years, and apportion the expenditure or other liability accumulated, or to accumulate, over a series of years. He will be glad to be supplied with such an estimate before he records his opinion upon proposals 2 to 4.

3. He would think that it might be desirable, ~~and also~~ ~~before the Municipal Commissioners~~ ~~are allowed to~~ that the Bangalore Municipality should be required, before the levy of the Arrack Cess, on the terms proposed, is sanctioned, to pass a resolution to the effect that they are willing to undertake the duties

4 ... [illegible] upon the ... [illegible] of the Municipality of ... Action ... [illegible] ... piece goods ... could not satisfactorily ... Crime Cassum ... [illegible] ... a measure ... objectionable. ... so ... Octroi ... the removal of the duty ... came ... ten ... ago, after ... debate ... [illegible] ... This ... purpose is, as we ... the protection of the class, to ... weaver, ... [illegible] ... which ... accede to ... [illegible] ... on such ground be justifiable ... could ... [illegible] ... The results ... which is very ... doubtful. ... [illegible] ... interest ... is ... made in other important ... especially ... [illegible] ... protection afforded ... a single class. ... [illegible] ... adopt ... [illegible] ... abolish ... which pinches so heavily ... the loom tax, ... [illegible] ... and ... in common with ... a house tax ... [illegible] ... —

The prevalence of the tax on piece goods ... in the Province ... I am ... to say ... a ... argument ... to pass final orders. He will, however, indicate generally his views on the several proposals submitted for his orders.

3. The Municipal Commissioners cannot consent to reimpose Octroi duty on piece goods, the abolition of which was ordered by Sir R. Meade after very careful consideration. Such a step would, in their Lordship's opinion, be a retrograde movement. But they would prefer to remove the duty in other places wherever practicable, rather than to impose it in Bangalore. It would further, be unsound policy to try, by such means, to protect the weavers. He would rather relieve them of the loom tax altogether and make them liable as other people to the House tax.

As regards the Police Cases at the Town, it is observed that the allotment ... was surrendered in 1868 to the Municipality, on condition of its bearing the entire

entire cost of Police; and the license fees on arrack shops were also transferred in 1872 in addition to the Chotarfa - Taking the usual Chotarfa Collections at Rupees 24,000 and the Retail shop license fees at Rupees 7000, or a total of Rupees 31,000, the Municipality derive some 10,000 Rs clear of cost of Police.

5. The Chief Commr is in favor of the proposed transfer, to the Municipality, of the duty now levied on dry and green Cocoanuts consumed in Bangalore Town and Cantonment.

6. As regards Proposition 4, the question arises, whether the Conservancy of the Public Buildings referred to devolves on the Municipality? In the case of the Public Offices the Government has its own establishment of Sweepers &c; and the Govt of

for re imposing it here. The Chief Commr's efforts will rather be directed when circs shall permit toward its removal in other places

the principle of the proposal appears to Govt to be sound and will admit of recognition, the proceeds would probably afford material assistance to the funds of the Municipality

5. As regards the 2nd head, the Captain is prepared favorably to propose that the Municipality the duty now levied on Cocoanuts consumed in the City & Cantonment

6. As regards the 3rd head, the levy of the Conservancy of the Municipal Buildings in Bangalore & other Public Buildings for Conservancy, the Chief Commr would suggest that for the Conservancy of such Buildings devolve on the Municipality & Cantonment respectively of the Public Offices, a special Establishment

of Dividia, in the Foreign department letter No 307 dated 7th November 1868 interdicted the imposition of house tax on Military Officers. The Chief Commissioner however, desirous to recommend the harmless to the Municipality of Bangalore sum of Rs. . . . . to these Buildings

Mr Gordon also disposed to allow a portion say ½ rd of the Amount of local cess collected on account in the Town and Cantonment of Bangalore to Municipal Funds.

In additional taxation be required, the Chief Commissioner thinks the imposition of a wheel tax and a horse tax would certainly be very justifiable and possible sources of taxation

In the case of the Dharwar Kanara, an enquiry was made in 1874, as to the

the workings of this Institution; and Sir R. Deade, merely in deference to the opinion of the Commissioner of the Mandydroog Division and the Deputy Commissioner, Bangalore District, refrained from putting into effect an intention of remodelling the Langarkhana; but Mr. Gordon sees no sufficient reason why the Langarkhana as well as Permiah's Chattram should not be placed under the control of the Municipality in the same way as Rai Bahadur Sowdar Chetty's Chattram in the Cantonment. Mr. Gordon desires, however, to be favored with the Commissioner's opinion on this point.

10. The Chief Commissioner's attention has been drawn to the heavy expenditure incurred in present on account of establishments both in the Town

recommended that a tax be levied on carriages & horses within Municipal limits, but Gordon observes that if in favour of the Board such further taxation be necessary, measure can be carried into effect by Legislature, no objection can be offered to such a tax, and he states that it is one which would reach the well to do classes of the Community, and ought to be unquestionably supported by respectable public opinion. It is [illegible] a tax which would bear heavily on the poor. — [illegible] a tax would involve [illegible] collection.

9. But it is of primary importance that the Municipal Commissioners should turn their attention to the practicability of effecting by all possible means, the [illegible] dispensary expenditure in the Town of Cantonment

Boards a Calcutta Municipal Establishments

~~Calcutta~~ Municipality ~~is~~ at the Town, net of an estimated income of Rs 6,00,000 nearly ⅓ rd ~~goes to~~ is expended on Establishments and ½ rd on Police, leaving about 2,00,000 Rs. ~~for~~ for suspension or works ~~of improvement~~ improvement. The Establishment also the establishment costs nearly ¼ rd of the income and after deducting the Police contribution about Rs 60,000 only are left for works and other charges. X Mr Gordon desires therefore that before any steps are taken to impose

X Does fact explain the attitude of the Municipality, and

Proceedings of the Chief Commissioner of Mysore

Municipal

Read the following Communications from the President of the Bangalore Town and Cantonment Municipalities:-

1. Do Ltr No 598 dt 20th March 1878.
2 Do Ltr No 619 dt 30th — Do —
3 — — No 620 dt 30th — Do —
4 — — No 3 dt 4th April 1878
5 — — No 99 dt 3rd — Do —
6 — — No 157 dt 17th — Do —
7 — — No 298 dt 9th May 1878.

Order thereon:-

Having the several proposals put forward by the Municipal Commissioners having for their object an exchange of the income of the Town and Cantonment Boards the following are the orders submitted for the orders of the Chief Commissioner prior to any steps being taken to recommend an increase of taxation.

(1) To re-impose an Octroi duty on piece goods imported for

con

consumption within Munici-
-cipal limits.

(2). To transfer to the Mun-
-icipal revenues, the Govern-
-ment excise duty on Cocoa-
-nuts imported into Bassa-
-tore for consumption.

(3) To levy a Municipal
tax for conservancy of Milit-
-tary and other Public Build
-ings.

(4). To assign to the Muni
-cipalities the local cess levied
on arrack brought into the
city for consumption

2 These proposals are un
accompanied by an approx-
-mate Estimate of the addi-
-tional revenue which would
be derived by the respective
Municipalities in the event
of their adoption severally,
and the Chief Commissioner
desires that the President
will now furnish such esti-
-mate, based on the Statistics
of ordinary years (not affected
by famine or other disturbing
circumstances) for one series
of years. The Deputy Accountant

Feneral will be requested to afford such aid as will be needed in respect of items Nos 2 and 4.

3. Old Gordon thinks that it may be desirable that he should express his views on this occasion on the several proposals submitted

4. First with regard to the re-imposition of an Octroi duty on Piece goods, the Chief Commissioner could not sanction a measure so retro-grade, and objectionable. The removal of the duty was carried out some years ago, after consideration and it is the object of the proposal is, as would seem, to afford protection to one class the local Weavers Old Gordon is decidedly of opinion that the measure would not on that ground be justifiable even if it should have the result anticipated which is very doubtful. The interests of trade in other important

res-

respects would suffer out of all proportion to the partial and ineffectual protection afforded to a single class. The preferable course to adopt would be to think be to abolish the Octroi tax which presses so heavily, and to impose on the Weavers in common with others a House tax suited to their condition and circumstances. The prevalence of the tax on piece goods elsewhere in the Provence, is not Mr Forbes's opinion I do to say a valid argument for reimposing it here. The Chief Commrs efforts will rather be directed when circumstances shall permit towards its removal in other places.

5. With regard to the 2d head the Chief Commissioner is prepared to consider favorably the proposal that the Municipality should appropriate the Octroi duty now levied on cocoanuts imported into the City for consumption.

6. As regards the 3rd head viz the clery of the Municipal house tax on Military and other Public Buildings for conservancy, the Chief Commissioner would enquire how far does the Conservancy of such Buildings devolve on the Municipal Establishments In respect of the Public Offices a special Establishment has been entertained for the Conservancy of these buildings, at the cost of Government, and it appears doubtful whether in respect to other Public Buildings, any cost as regards their conservancy, is borne by the Municipality. The principle of this proposal appears to Mr Gordon not one that the Government will admit, and if recognized the proceeds would not probably afford material assistance to the Funds of the Municipality.

7. The claim under the 4th head to the local cess levied on

on spirits brought into the city for consumption from the O'Connell Sewer Dis= =tillery appears to the Chief Commissioner a reasonable one provided that it be restricted to a portion of the collections from that source to an extent not exceeding say one third of the Amount. The Chief Commissioner will be prepared to give this point his favorable con= =sideration after receiving the Estimate referred to in para 2 above and when he is thus in a position to review the financial posi= =tion of the Boards with re= =ference to other practicable sources of additional in= =come

5. I direct to the Instruc= and Contingent proposal made by the Municipal Commissioners to recommend that a tax should be levied on carriages and horses within Municipal limits

Dr

ever Lordship observes that it is the opinion of the Board further taxation be necessary, no reasonable objections can be offered to such a tax. It is one which would reach the well to do classes of the Community without any hardship and might be imposed with perfect justice

In the manner a dog tax may more systematically be imposed would require it

9. But it is of minor importance that the Municipal Commissioners should turn their attention to the practicability of reducing as possible no doubt means the disproportionately large expenditure incurred both in the Cantonment and Town Boards or Municipal Establishments. In the Town out of an estimated income of Rupees 66000, nearly 1/3 rd is expended on Establishments and 1/5 th on the Police leaving about 20000 Rupees for expenditure on works of improvement

In

In the Cantonment also, the establishment costs nearly 1/3rd of the income, and after deducting the Police contribution about Rupees 60,000/- only are left for works and other charges. These facts require the early attention of the President and before any final steps can be taken to improve the financial condition of the Municipalities by Provincial contributions or fresh taxation it will be desirable that the Municipal Commissioners should consider and report whether, under the heads of expenditure referred to, material reductions cannot be effected

29/7

Secretary

To
The President of the Town and
Cantonment Municipal Commission
Comms of Mandydroog Division
& auxiliary Genl

I transfer the Income Charges Rupees
Rupees Rupees
II Reduce the Police Contribution Rupees

Received

Ordered to be kept Confidential.

Rec'd
3/7 6.5 P.M.

Amendment for Brea

Agree to
Presidents Conf.

30

D
Encl
577

Proceedings of the Chief Commissioner of Mysore—

Municipal

Read the following communications from the President of the Bangalore Town and Cantonment Municipalities:—

1 Letter No. 398 dated 20th March 1878
2 Letter No. 619 30th Do —
3 — " — No. 620 30th — Do —
4 — " — No. 3 4th April 1878
5 — " — No. 99. 13th " —
6 — " — No. 154 17th — Do —
7 — " — No. 298 dated 9th May 1878

—"—

Order thereon dated Bangalore

Among the several proposals put forward by the Municipal Commissioners having for their object an expansion of the income of the Town and Cantonment Boards, the following are those which are submitted for the orders of the Chief Commissioner, prior to any steps being taken to recommend an increase of taxation.

Precis

(1) To remove the Octroi duty on piece goods imported for consumption within Municipal limits.

(2) To transfer to the Municipalities the Government excise duties on cocoanuts imported into Bangalore for consumption.

(3) To levy a Municipal tax for conservancy of Military and other Public Buildings

(4) To assign to the Municipalities the local

cess.

Cess levied on arrack brought into the city for c=
Consumption.

2. These proposals are unaccompanied by an c=
approximate Estimate of the additional revenue c=
which would be derived by the respective Municip=
=alities, in the event of their adoption severally,
and the Chief Commissioner desires that the c=
President will now furnish such estimate, based
on the statistics of ordinary years (not affected
by famine or other disturbing circumstance) or
on an average of years. The Deputy Accountant
General will be requested to afford such aid
as will be needed in respect of items nos: 2 and 4.

3. Mr. Gordon thinks that it may be desirable
that he should express his views on this occasion,
on the several proposals submitted.

4. First, with regard to the re-imposition of an
Octroi duty on Piece goods, the Chief Commissioner
could not sanction a measure so retrograde and
objectionable. The removal of the duty was carried
out some years ago, after considerable deliberation,
and if the object of the proposal is, as would seem,
to afford protection to one class the local Weavers,
Mr. Gordon is decidedly of opinion that the c=
measure would not, on that ground, be justifiable
even if it should have the result anticipated,
which is very doubtful. The interests of trade
in other important respects, would suffer out of
all proportion to the partial and ineffectual pro=
=tection afforded to a single class. The pre=
=ferable Course to adopt would, he thinks, be
to abolish the Loom tax which presses so heavily

and

others?

Pl.

Pl. Please print "others" in lieu of "orders"

and to purposes on the Revenues in common with the orders of Council last quoted to their Condition and circumstances [illegible] Roads elsewhere in the Province is not in Mr. Gordon's opinion at all a necessary [illegible] for reimbursement at present. The Chief Commissioners efforts will rather be directed, when circumstances shall permit, towards its removal in other places.

5 With regard to the 2nd head, the Chief Commissioner is prepared to consider favorably the proposal that the Municipality should appropriate the octroi duty now levied on Cocoanuts imported into the city for consumption.

6 As regards the 2nd head, viz. the levy of the Municipal house tax on military and other Public Premises for conservancy, the Chief Commissioner would enquire how far does the Conservancy of such buildings devolve on the Municipal Establishments. In respect of the Public Offices, a special establishment has been sanctioned for the Conservancy of these buildings at the cost of Government, and it appears doubtful whether in respect to other Public Buildings, any cost, as regards their conservancy, is borne by the Municipality. The principle of this proposal appears to Mr. Gordon not only that the Government of India will admit, and recognize, the necessity not [illegible] afford material assistance to the funds of the Municipality.

7 The claim under the 4th head to the local cess levied on spirits brought into the city.

Consumption

consumption from the Bangalore Sudder Distillery, appears to the Chief Commissioner a reasonable one, provided that it be restricted to a portion of the collections from that source to an extent not exceeding, say, one third of the amount. The Chief Commissioner will be prepared to give this point his favorable consideration, after receiving the estimate referred to in para 2 above, and when he is thus in a position to provide the financial position of the Boards, with reference to other practicable sources of additional income.

8. Adverting to the further and contingent proposal made by the Municipal Commissioners to recommend that a tax should be levied on Carriages and horses within municipal limits, Mr. Gordon observes that if, in the opinion of the Boards further taxation be necessary, no reasonable objections can be offered to such a tax. It is one which would reach the well-to-do classes of the Community without any hardship and might be imposed with perfect justice. In like manner, a dog tax may unobjectionably be imposed, should circumstances require it.

9. But it is of primary importance that the Municipal Commissioners should turn their attention to the practicability of reducing, by all possible means, the disproportionately large expenditure incurred both in the Cantonment and Town Boards on Municipal Establishments. In the Town, out of an estimated income of Rupees 66,000, nearly $\frac{1}{3}$rd is expended on Establishments, and $\frac{1}{3}$rd on the Police, leaving about 20,000 Rupees for

for expenditure on works of improvement. In the Cantonment also, the establishment costs nearly 1/3 rd of the income, and, after deducting the Police Contribution, about Rupees 60000/- only are left for works and other charges. These facts require the early attention of the President, and before any final steps can be taken to improve the financial condition of the Municipalities by Provincial Contributions or fresh taxation it will be desirable that the Municipal Commissioners should consider and report whether, under the heads of expenditure referred to, material reductions cannot be effected.

Secretary.

To

The President of the Town and Cantonment Municipal Commissioners

Commissioner of the Nandidroog Division

Deputy Accountant General of Mysore.

40
45

Municipal

187 8.

From

The Secretary to the Chief Commissioner
of Mysore, Duftar Department.

To The President of the Town and Cantt. Munl Commissioners, Nundydroog &c. Dy: Secy: to Govt of Mysore.

Dated 1st
Despatched } August 1878.
Received

Enclosures No.

Duftar General No. 1433-35
Munl No. 112

Passing orders on the letters of the President of Town and Cantonment Munl Commission, submitting certain proposals for the expansion of the income of the two Municipalities.

Ph.D
1-8-78

9

MUNICIPAL.

READ—

The following communications from the President of the Bangalore Town and Cantonment Municipalities:—

1. Docket No. 598, dated 20th March 1878.
2. Letter No. 619, „ 30th „
3. „ 620, „ „ „
4. „ 3, „ 4th April 1878.
5. „ 99, „ 13th „
6. „ 157, „ 17th „
7. „ 298, „ 9th May 1878.

No. 1433-35—MUNL. 112, DATED BANGALORE, 1ST AUGUST 1878

ORDER THEREON.—Among the several proposals put forward by the Municipal missioners, having for their object an expansion of the income of the Town and Cantonment Boards, the following are those which are submitted for the orders of the Chief Commissioner prior to any steps being taken to recommend an increase of taxation.

(1.) To re-impose an octroi duty on piece goods imported for consumption within municipal limits.

(2.) To transfer to the municipal revenues the Government excise duty on cocoanuts imported into Bangalore for consumption

(3.) To levy a municipal tax for conservancy of military and other public buildings.

(4.) To assign to the municipalities the local cess levied on arrack brought into the city for consumption.

2. These proposals are unaccompanied by an approximate estimate of the additional revenue which would be derived by the respective municipalities in the event of their adoption severally, and the Chief Commissioner desires that the President will now furnish such estimate, based on the statistics of ordinary years (not affected by famine or other disturbing circumstance) or on an average of years. The Deputy Accountant General will be requested to afford such aid as will be needed in respect of items Nos. 2 and 4.

3. Mr. Gordon thinks that it may be desirable that he should express his views on this occasion on the several proposals submitted.

4. First, with regard to the re-imposition of an octroi duty on piece goods, the Chief Commissioner could not sanction a measure so retrograde and objectionable. The removal of the duty was carried out some years ago after considerable deliberation, and if the object of the proposal is, as would seem, to afford protection to one class, *viz.* the local weavers, Mr. Gordon is decidedly of opinion that the measure would not on that ground be justifiable even if it should have the result anticipated, which is very doubtful. The interests of trade in other important respects would suffer out of all proportion to the partial and ineffectual protection afforded to a single class. The preferable course to adopt would, he thinks, be to abolish the loom tax which presses so heavily and to impose on the weavers in common with others a house tax suited to their condition and circumstances. The prevalence of the tax on piece goods elsewhere in the Province is not, in Mr. Gordon's opinion, a valid argument for re-imposing it here. The Chief Commissioner's efforts will rather be directed, when circumstances shall permit, towards its removal in other places.

5. With regard to the 2nd head, the Chief Commissioner is prepared to consider favorably the proposal that the municipality should appropriate the octroi duty now levied on cocoanuts imported into the city for consumption.

6. As regards the 3rd head, *viz.* the levy of the municipal house tax on military and other public buildings for conservancy, the Chief Commissioner would enquire how far does the conservancy of such buildings devolve on the municipal establishments. In respect of the Public Offices, a special establishment has been entertained for the conservancy of these buildings at the cost of Government, and it appears doubtful whether, in respect to other public buildings, any cost as regards their conservancy is borne by the municipality. The principle of this proposal appears to Mr. Gordon not one that the Government of India will admit, and, if recognized, the proceeds would not probably afford material assistance to the funds of the municipality.

7. The claim under the 4th head, to the local cess levied on spirits brought into the city for consumption from the Bangalore Sadar Distillery, appears to the Chief Commissioner a reasonable one, provided that it be restricted to a portion of the collections from that source to an extent not exceeding, say, one-third of the amount. The Chief Commissioner will be prepared to give this point his favorable consideration, after receiving the estimate referred to in para 2 above, and when he is thus in a position to review the financial position of the Boards with reference to other practicable sources of additional income.

8. Adverting to the further and contingent proposal made by the Municipal Commissioners to recommend that a tax should be levied on carriages and horses within municipal limits, Mr. Gordon observes that if, in the opinion of the Boards, further taxation be necessary, no reasonable objections can be offered to such a tax. It is one which would reach the well-to-do classes of the community without any hardship, and might be imposed with perfect justice. In like manner, a dog tax may unobjectionably be imposed should circumstances require it.

9. But it is of primary importance that the Municipal Commissioners should turn their attention to the practicability of reducing, by all possible means, the disproportionately large expenditure incurred both in the Cantonment and Town Boards on municipal establishments. In the Town, out of an estimated income of Rs. 66,000, nearly one third is expended on establishments, and one third on the Police, leaving about 20,000 Rs. for expenditure on works of improvement. In the Cantonment also, the establishment costs nearly one third of the income, and after deducting the Police contribution, about Rs. 60,000 only are left for works and other charges. These facts require the early attention of the President, and, before any final steps can be taken to improve the financial condition of the municipalities by provincial contributions or fresh taxation, it will be desirable that the Municipal Commissioners should consider and report whether, under the heads of expenditure referred to, material reductions cannot be effected.

T. CLARKE,
Secretary.

To—The President of the Town and Cantonment Municipal Commissions. — with five share copies.
„ Commissioner of the Nundydroog Division. — with two share copies.
„ Deputy Accountant General in Mysore. — with three share copies.

1878.

GOVERNMENT OF MYSORE.

GENERAL.

MUNICIPAL.

To

THE PRESIDENT OF THE TOWN AND CANTT. MUNL. COMMNS.
" COMMR., NUNDYDROOG DIVISION.
" DY. ACCTT. GENERAL IN MYSORE.

Dated August 1st.
Despatched
Received

No. 1433-35.
Mun. 112.

Passing orders on the letters of the President of Town and Cantonment Municipal Commissions, submitting certain proposals for the expansion of the income of the two Municipalities.

Subt: The papers refd to on Resdt- 1 are in the file relating to Revision of Mc taxes mtt held on 9th August 1878.

What can be subject of reference? In CC Lr papers Order on the general question of Jersey Road taxation, I presume this is Resolution CC Lr to Dist a Collr of Octn

I) Mr [illegible] called for [illegible] Secy - Minutes [illegible] D 8/8 has [illegible] Order [illegible]

(II) C/c

Section
File No
Serial No

Subject.

Form No. 9

1878.

From

The President

"own Municipal Commission,

Bangalore.

To

The Secretary to Chief Commissioner,

Dutter Department.

Dated. 28th August 1878.
Despatched.
Received. ~~29/8~~ do

Enclosures No 1

General No. 209
No.

Sir I have the honor to forward a Copy of the Proceedings of an Extraordinary meeting of the Town Municipal Commission held at their Office premises on Saturday the 10th August 1878, and to request that he will be so good as to submit the same to the

BANGALORE MUNICIPALITY.

Copy of proceedings of an Extraordinary Meeting of the Town Municipal Commission held on Saturday, the 10th August 1878, at 7½ A. M.

President.

Dr. J. H. Orr, C. B.—*Present.*

Ex-Officio Members.

Present.—The Deputy Commissioner, Bangalore District.
The Assistant Superintendent of Police.
The Amildar of Bangalore.
Absent.—The Commissary of Ordnance.
The Executive Engineer, Nundydroog Division.
The Surgeon to the Mysore Commission.

Municipal Commissioners.

1st Division Bale Pete.

Present.—Mr. B. Mari Gangaiya.
Mr. A. S. Raghavachar.

2nd Division Mamulpet Pete.

Present.—Mr. A. Srinivasachar.
Mr. Khaji Abad Jaffar Saib.

3rd Division Alsur Pete.

Present.—Mr. V. P. Madhava Rao.
Absent.—Mr. C. Muttusami Naidu.

I. Letter from the Deputy Inspector General of Police in Mysore No. 680—154, dated 23rd July 1878, requesting to lay before a meeting of the Town Municipal Commission the proposals of Mr. Hewetson, Assistant Superintendent of Police, regarding the additional Police Force for the Town.

Resolution.—The Commissioners do not feel themselves in a position to offer any opinion as to the necessity of an increase to the Petta Police Force such as that now proposed, but it appears to them apparent that the pay of the Force and more particularly of its lower grades is not sufficient to secure the services of a really trustworthy and respectable class of men.

Adverting to Major Stewart's remark that the inhabitants of the Town might wish to devote some further portion of their funds towards obtaining a more efficient Police Force, inferring thereby that the cost of the proposed increase would have to be borne by the Municipality, the Commissioners consider it desirable to invite attention to the conditions under which the income from the mohatarfa tax was in the first instance made over to the Municipality. A reference to letter General No. 1414—25, dated 10th June 1868 from the Commissioner of Mysore to the address of the Superintendent, Nundydroog Division, will shew that the concession was made on the condition that the Municipality should pay the cost of its Police, with the proviso however attached that the Commissioner will undertake on the part of Government to make up for any deficiency between the revised mohatarfa rates and the cost of the Police. The mohatarfa tax may be said to realize at present Rupees 22,000 annually, while the cost of the Police plus the charges for the collection of the mohatarfa amounted in last year to Rs. 23,060, thus shewing that the expenditure under this head already exceeds the receipts by Rs. 1,060, and that Government therefore and not the Municipality will have to bear the cost of any additional charges on account of any increase to the Police that may now be determined upon. The Commissioners consider the present a fitting opportunity to once more call attention to the heavy burden imposed on their resources by having to defray the entire cost of their Police, and they would beg more especially to invite attention to letter No. 460, dated 14th March 1872, from the Chief Commissioner to the address of the President, Town Municipal Commission, and in which Col. Meade was pleased to hold out a hope that the question of relieving the Municipality of a portion of the cost of its Police would be considered and dealt with before the preparation of the ensuing year's budget.

II. Proceedings of the Chief Commissioner of Mysore No. 1364-65—Munl. 102 of 20th July 1878, requesting the opinion of the Town Municipality as to the feasibility of fixing the quota of salary of the Municipal Executive Engineer at Rupees 50 per mensem.

Resolution.—The Commissioners consent to the quota of salary of the Municipal Executive Engineer being fixed at Rupees 50, as they consider that the small increased expenditure that will be thus incurred will be amply compensated for by securing the services of a really efficient Engineer such as Mr. Haldwell.

III. Letter No. 48, dated 29th July 1878, from the Commissioner, Nundydroog Division, offering to pay Rs. 130 an acre for a portion of municipal ground near the Barr Lines.

Resolution.—Having regard to the necessity of reserving ground in the immediate vicinity of the Town to admit of its future extension, the Commissioners consider it would be undesirable to dispose of the ground now applied for, and more particularly at so low a rate as that offered by the Commissioner, Nundydroog Division.

J. H. Orr,
President, Town Ml. Commn.

No. 307

Office of the Town Municipal Commission.

Bangalore, 17/18 October 1878.

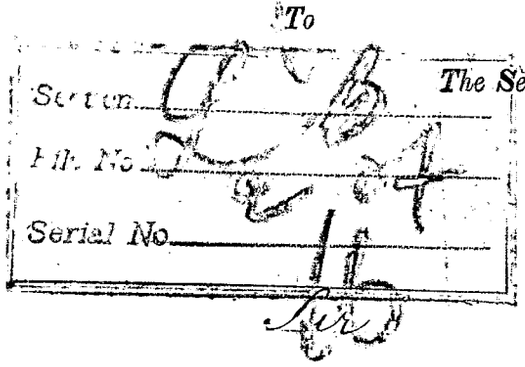
From

The President,

Town Municipal Commission,

Bangalore.

To



The Secretary to the

Chief Commissioner of Mysore.

I have the honor to forward for submission to the Chief Commissioner an extract from the Proceedings of an Ordinary Meeting of the Town Municipal Commission held on the 23d September together with a Copy of the Proceedings of a Sub-committee appointed to report as to the feasibility of reducing the present Municipal establishments. It will be observed that the Committee, while proposing certain reductions by which a saving would be effected of Rs 1,051-15-9 annually recommend that this amount should be devoted towards augmenting the pay of the Conservancy and Road Overseers and providing a separate Engineer for the Pete. The Committee's proposals with the exception of the last can I consider be duly and fitly considered and dealt with when the Budget for the ensuing year is being prepared. It would be unbecoming in me to offer any remark on the Committee's recommendation as regards having a separate Engineer for the

Pete

Pete, as this is a matter, the disposal of which under the provisions of Section 13 of the Bangalore Municipal Regulations of 1871 rests entirely with the Chief Commissioner.

I have the honor to be
Sir
Your Most Obedt Servant

President
Town Muncl Commn

1878

From

The President,

Town Municipal Commission.

To

The Secretary to Chief Commissioner,
Despatch ~~General~~ Department.

Dated,

Despatched, 18th Dec 1878

Received,

Enclosures No. 2

General No. 317
No.

Subject

Submitting the proceedings of the Sub Committee, together with an extract from the Board Proceedings of the General Committee held on Saturday the 21st September last, on the reduction of establishments of the Town Municipality.

be requested to forward the 2 minutes called for in para 2 of CC's order of 1st inst, on receipt of which the letter as noted in the margin of office No 384 of 7th inst will be submitted to the Commissioners. The Reductions suggested by the Committee may as proposed by the Chief be considered when the Budget for 1879/80 is framed.

18/10/78

In submitting this letter accepting in toto these proposals there do not appear to be any financial objections. Should the proposals be ordered into the Budget for 18/9

The Division

Enclo. 68

Bangalore
25th September 1878

Ad 7/1

The President
Town Municipal Commission
Bangalore.

Sir

We, the undersigned members of the Municipal Board for the Town of Bangalore appointed to report as to whether any reductions are feasible in the Establishment of the Town Municipality, beg to state as follows: —

2 After carefully scrutinizing every item of Municipal income and expenditure, we are of opinion that no reductions that will save expenditure to any appreciable extent are practicable in the Municipal Establishment.

3 In the Commissioners Proceedings with reference to which the Sub-Committee to report on reductions was appointed, the cost of Establishment is given as one-third of the whole income We infer from this that Conservancy has been included under the head "Establishment" Conservancy, we submit, is one of the main objects for which Municipalities are organized, and for providing which the income of the Municipality should be devoted. We consider therefore that cost of this item should not be included under cost of Establishment.

Leaving

Leaving out therefore this head, the cost of Establishment properly so called i e the Establishment maintained for collection of taxes & Head Office Establishment amounts to Rs 11,319 or 17 per cent of the income, which we are of opinion is not excessive especially when it is considered that such Establishments as those maintained for vaccination, gardens, Registration of Births and Deaths, are included under this head. As regards the D. P. W. Supervision, we have omitted the cost of this item from the above calculation, as we thought that the cost of this Department should be considered specially with reference to the money spent by it. The per centage of cost of Establishment on the expenditure is 15 per cent which we are of opinion compares favorably with the per centage obtaining in the general D. P. W. of the Province.

4. With regard to the question of reductions in Establishment as above qualified, the proposals we have to make are more in the nature of redistributions in Establishment with the money at present spent on them, than any positive saving by actual retrenchments. Far from there being any possibility of savings being effected, we are persuaded that the changes, which we venture to advocate in a subsequent para of this report, will actually entail some additional cost in Establishment.

5. To proceed with the various items of Revenue and cost of its collection:— 1st with regard to the Octroi Tax the management of the collection of this item of revenue rests with the Cantonment Board,

and

and we are not therefore in a position to propose any reduction under this head

6 The revenue collected under all the other classes with the exception of the Liquor license is Rs 32,267, and the cost of Establishment therefor is Rs 1,915 being 5·9 per cent of the revenue. This we consider is a low per-centage. Every hand that is now employed on this duty has in our opinion its full work to do.

7 With regard to the Liquor License, it appears to us that the Establishment for its collection is unnecessary as the license amount is received in a lump sum direct from the contractor and the light work of preparing the necessary license once in a year can well be undertaken by the Head Quarters Office without any inconvenience. The amount saved by this proposal including contingencies will be Rs 110-15-9 a year.

8 Next the item of contingencies to the Market Sergeant appears to be unnecessary and may be dispensed with. As a fact, for some months that come under our notice, no charge was incurred under this head. The saving in this item will be Rs 12 per year. Rs 12—"—"

9 The post of translator on Rs 20 a month in the Head Office is not needed. The President, we gather from the remarks made by him in the Budget, has already come to the same conclusion. Saving under this head will be Rs 240. Rs 240—"—"

10 As to the clerk in the Head Office, for whom a Budget provision of Rs 15 has been made, we are of opinion that considering there are other clerks on higher salaries than is now paid to this.

clerk viz Rs 10 will be sufficient remuneration for his work and that a reduction of Rs 5 monthly may be made in this Head. or yearly Rs 60/. Rs 60 — —

11. As regards the Mutsuddy allowed to the Amildar, we are informed by the Assessor that this post has already been abolished giving a saving of Rs 180 per annum. We have now further to urge that the Horse allowance granted to the Amildar as per Proceedings of the Municipality dated 20th November 1867 on the ground that he was a "managing member in supervising the works and in inspecting the streets," may be withdrawn. We are of opinion that the circumstances which then justified the grant of a special allowance to this Officer no longer exist, and that the work of supervision and inspection is carried on by special paid agency, and to some extent by the Commissioners themselves. We consider therefore that this allowance is unnecessary. The saving under this item will be Rs 240/ Rs 240 — —

12. With regard to the Mutsuddi attached to the Sanitary Inspector, we consider this appointment as altogether superfluous. We learn that the duties of this Official are to read and explain canarese petitions to the Inspector. If it should be found necessary to refer petitions (which we are informed are very few) to the Sanitary Inspector, we are of opinion that he should be able to decipher these petitions himself and that it is waste of public money to allow him a costly Mutsuddi on Rs 10 per month. The saving under this head will be Rs 120/ a year Rs 120 — —

13. The bandy stand peon under head XII appears to us to have no work to do, and might be dispensed with as the Conservancy of this place has otherwise been provided for. Rs 60 — —

14. We are given to understand that a monthly grant of Rs 10 is made to the "Kasimal Akbar" paper

papers in consideration of its publishing Municipal Proceedings and Advertisements and in addition to this a subscription of Rs 19 is paid to the paper yearly. We consider both the grant and the subscription are unnecessary. Advertisements and proceedings that call for publication in the local
Rs 129 — — newspapers may be specially paid for

15 The above are the items in which we are of opinion that reductions could be made without interfering with the efficiency of Municipal Establishments

16 The total amount thus saved would be Rs 1151 — 15 — 9 yearly

17 As remarked in para 4, it is not our wish that expenditure should be actually reduced by this amount We should, considering how small and inadequate the expenditure is in the actual improvement and conservancy of the Town, recommend that the small amount thus saved might be utilized towards:—

Proposed
1st class — Rs 15
2d — — 12
3d — — {10 10

18 1st Raising the pay of Conservancy Overseers and instituting 3 grades with the pay given in the margin with a view to stimulate the energy of these officials by holding out prospects of promotion in their own line An additional

Present
1st class — Rs 10
2d — — 10
3d — — 10

Overseer is proposed for the 3d Division, as it has an extensive range and cannot adequately be supervised by a single Overseer.

Proposed
1st Rs 15
2d 12
3d 10

19 2nd Similarly, Appointment of Road Overseers or Maistries for each Division, who might be held strictly responsible for any defect in the Roads and drains under their charge.

Present
1st — 10
2d 10

20 3rd We have long been of opinion that the

the present arrangement of having a single Engineer for both Petta and Cantonment cannot secure on the part of this Officer that constant attention to the wants of both which is essential for their good condition. We think, that considering that the duties of an Engineer in the Petta consist mostly of constructing ordinary Roads and drains, this work can well be done by an Overseer who has had some professional training, working under the orders of the President. The work done under this scheme will be decidedly better than can be expected from the existing arrangements, as the Overseer would then be able to devote his undivided attention to the Petta. When schemes requiring more scientific knowledge have to be matured, which will be but rarely the Petta Municipality may pay for the advice of a Specialist.

A separate Overseer say on Rs 60 rising to Rs 100 will involve a cost of Rs 50 in addition to what the Petta pays to the present Engineer, but considering the backward state of the Petta Roads and drains, we think that the additional cost will have been properly incurred by the employment of a sole Officer.

21. The above expression regarding the condition of the Petta should not be construed as implying a censure on the past management of the town. On the contrary the town knowing what its condition was a few years ago should ever feel grateful to you for the great improvements effected by you. Nor are we insensible to the painstaking zeal with which in late years Mr. Gibson, the Municipal Engineer, has striven to give us good roads and drains. What we mean is that judged by the standard of some of the better Municipalities

in

in India there is much yet to be done before the conditions of the Pettah could be pronounced to be satisfactory

22 It is not our wish that the proposal herein should be sanctioned in its present form we have merely attempted to represent to you what we have all along felt in the matter of there being no separate Engineering Officer to look to our Roads and drains and to attend to other improvements and we leave it to you to suggest the grade pay and qualifications of the Engineer who should have sole charge of the Pettah.

23 We have already urged the question of the heavy charge laid on the Pettah Municipality on account of the Police which consumes 31.9 per cent of our income and we take this opportunity of strongly reiterating our former representations on the matter

24 The lighting of the town is very defective and additional cost will require to be incurred to secure sufficient lighting for the Pettah but this subject has already attracted your attention and we will not therefore enter into the details of the requirements of the Pettah under this head nor on the very small and inadequate sums allotted under the heads "Works" & "Repairs"

We beg to subscribe ourselves

Sir

Your Most Obedient Servants.

[Sig] A. S. Raghava char. [Sig] V. O. Madhava Rao

[Sig] A. Srinivasa Char

[Sig] B. Murry Gungaah

[Sig] B. Garoodachar Amildar.

Resolution ——The Commissioners approve of the report now read and resolve that the same be submitted for the favorable consideration of the Chief Commissioner, with such remarks and explanations as the President may consider desirable The Commissioners would at the same time, desire to record their acknowledgement to the Committee for the trouble they have taken in drawing up the report.

(True Copies)

President

Town Munk Comm.

Extract from the Proceedings of the Town Municipal Commission, dated 9th September 1878.

1681

V. Report from the Sub. Committee on the proposed Reduction of the Municipal Establishment for the Town.

Resolution The Commissioners approve of the Report now read and Resolve that the same be submitted for the favorable Consideration of the Chief Commissioner with such remarks and explanations as the President may consider desirable. The Commissioners would at the same time, desire to record their acknowledgment to the Committee for the trouble they have taken in drawing up the Report.

President

Town Sub Comm.

No. 1514 & 16. / Office of the Cantt. Municipal Commission

Bangalore 14 October 1878.

The President

Cantonment Municipal Commission,

Bangalore.

To,

The Secretary to the

Chief Commissioner of Mysore.

Secretariat
File No.
Serial No.

Dufferin Defaulters.

Referring to the Proceedings of the Chief Commissioner of Mysore No. 1455-55 dated 1st August 1878 and order thereon, I have the honor to submit an extract from the Proceedings of the Cantonment Municipal Commissioners dated 24th September 1878 para 4 together with a copy of the Committees' Proceedings appointed for reporting on the charges alloted under the several items of Municipal Establishments, and to submit that in reducing the reductions pointed out under the Sanctioned and unexpended Executive Engineers Establishment no material reduction can be expected in other Establishments to be maintained by the Municipality.

I have the honor to be Sir
Your most obedient Servant

President Cantonment Municipal Commissioners

Form No. 73.

187 8.

From

The President,

Cantonment Municipal Commission,

Bangalore.

To

The Secretary to Chief Commissioner,

Madras ~~General~~ Department.

Dated.
Despatched. } 16 Oct. 1878.
Received.

Enclosures No. 1

General No. 15118
No

Forwarded Extract of Proceedings of the Committee appointed for reporting on the Changes & alterations under the general scheme of the Establishments.

The file connected with this subject was sent to Office by Mistry. May it be returned?

17/10

To D.A. Office

17/10

Returned herewith the file Mistry Office

17/10

Copies returned herewith

18/10

Caxton Press

Doctor
L. 81

Extract from the Proceedings of the Cantonment Municipal Commission dated 24th September 1878.

4 Proceedings of the Committee elected at the last meeting for reporting on the Establishment charges of the Cantonment Municipal Commission—

No. 9

Proceedings of a Committee elected in para 4 of the Proceedings of the Cantonment Municipal Commission dated 22nd August 1878 held at the office of the Cantonment Municipal Commission No 12 Residency Road at 7½ P.M. on Tuesday the 27th August 1878 for the purpose of reporting on the Establishments maintained by the Cantonment Municipal Commission

President

Doctor J. H. Orr. C.B.

Members.

The Hon'ble Cantain

Mr. C. F. Leonard

Mr. P. Rajoo Moodelliar

Mr. Abdool Hakeem Sait.

The

The Committee consider it would be the means of greatly facilitating the present Enquiry to keep separately the establishments maintained for the Collection of Revenue and for the carrying out the Administrative duties of the Municipality and those maintained for carrying out purely Executive duties, they have therefore had a Table prepared in which these establishments are entered in separate Columns. The first Column of the Table includes I. The Octroi and Detective Establishments II. That of the Inspector and Collector Municipal Taxes. III. The Sur Surveis Establishments including those of the Conservancy and Shoolay Pound. IV. Head Office Establishment including the President's Salary.

In Column 2 is entered I. The Municipal Executive Engineers Establishment. II. The Police Establishment III. Vaccination IV. Conservancy. V. Markets including Market Sergeants Salary &c. VI. Lighting VII. Municipal Nursery VIII. Registration of Births and Deaths.

The Committee having carefully gone into the several items of Expenditure incurred under these different heads beg now to offer the following remarks on each in detail:—

Octroi Establishment— The annual Cost of the Octroi Establishment as at present maintained amounts to Rs 4 904/ and as it is estimated that the Collections will amount to Rupees 44,400

the Cost of Collection is thus seen to be in the ratio of 11 per cent. As the present Establishment of the Octroi Establishment has recently been fully considered and received the sanction of the Revenue Commissioner it may be presumed that the Establishment as at present maintained is absolutely necessary.

Salt Preventive Establishment — The Annual Charge for the Harbor and Collectors Establishment Amounts to Rupees 4831/ while the Collections amount to Rs 57185/ the Cost of Collection is thus shown to be in the ratio of 8.4 per cent. Several Items of Collections formerly made by other Establishments have more or less recently been transferred to this Department in addition to which notwithstanding that the Collections have been largely increased of late years little or no increase has been made to the Office establishment nor is it true that certain of the Collectors or Sub Inspectors have received increased pay but no fresh hands have been added to the Establishment.

Sea Customs Establishment — The charges on account of the Sea Customs Establishment are Rupees 1996/ while the Income thus derived amounts to Rupees 138957 being in the ratio of 14.4 per cent, it must be borne in mind however that the Sea Customs Conducts all kinds of Sales the Income from which source during

the past year amounted to Rupees 3381/but that the amount thus realized does not come into current Income and is not shown in the Table now furnished; the Committee consider that the services of an overseer on Rupees 20/ could be dispensed with but as he is an old servant of the Municipality they recommend that he should be employed in some other capacity on a suitable vacancy occurring.

"Head Office— The Head Office charges inclusive of President's Salary amount to Rupees 8956/ the duties of this office are almost entirely administrative and while the Establishment stand on nearly the same scale as prior to the introduction of the Municipal Regulation of 1871 the Correspondence and the work thrown on the office since that year have been steadily on the increase in proof of which it need only be stated that while the letters despatched and received during 1871 were 1443 and 1931 respectively in 1876-77 they had risen to 4604 and 3249. It will be thus observed that the total Expenditure incurred on account of Establishments amounted to Rupees 20687/ while the Income at the disposal of the Municipality is estimated at Rupees 129272 the cost of Collection being thus shown to be in the ratio of 16 Per Cent.

As regards the Executive Establishments the only one that calls for any remarks is

that

that of the Engineer As it is desirable that there can be no interruption of Revenue thro' the Services of Officers on the Establishments entered in Column 2. The Cost of the Engineers Establishment as entered in the Budget is Rs 60,000 Since which time the Services of 3 Engineers have been dispensed with & by which a reduction of Rs 10,800 has been effected. The Committee do not Consider this other reduction desirable at this time as it is taken into Consideration that many and various duties devolving on the Officers. Having now given the matter that consideration the Committee are of opinion that the Establishments are maintained on a reasonable Scale and that no material reduction could be effected in them without seriously impairing the Efficiency of the several Officers.

(Signed) H. Barnes
President

(Signed) E. Perreira
P Rajaratnam
Members of the Committee

Being unable to be present at the Meeting of the Sub Committee when it was read now that I concur with the several remarks made above but I am of opinion that a great reduction might be made by reorganizing the Establishment of the Survey

with that of the Head Office, the duties of the former being carried on by a small extra Establishment under the direct orders of the Inaugan or Executive Engineer. Tho' I admit that the Secretary does a great deal in the interest of the Boards yet I submit that all such duties and work sought to be understood as by a bona fide Servant of the Municipality, and not by a gentleman who is a Commissioner Magistrate and Exercises magisterial functions. I am not aware that any similar Establishment is maintained in any other Municipality.

23rd September 78. [Signed] Thos. F. Leonard.
Mun. Commissioner

Resolution— The Commissioners entirely concur in the Conclusions arrived at by the Committee that no material reduction can be effected in the present Municipal Establishment and, resolve that the Committee's report be Submitted to the Chief Commissioner for his information with reference to Proceedings of Government and order thereon No 14 33-35 Mun 1 12 dated 1st August 1878.

"True Extract

President Mun. Comm.
Bangalore Cantt.

Cantt

Statement showing the Estimated Income of the Cantonment for Establishments &c as taken from the Budget. Item wise as shown the Total Income.

Items of Income		Estimated Income
I Octroi	Tobacco, Betel nuts and Betel leaves	44,400
	Slaughter House Contract	2,520
	Tavern Bricks and Tiles	800
II Tavern Houses, Buildings and Lands	House	31,039
	Mohturfa Tax	19
	Ground Rent	22
III Tavern Professions and Trades	Liquor License Fees	22,900
IV Tavern Horses, Carriages &c.	Jutka Cart License	60
	Single bullock Cart do	80
	Hack Livery Stable do	70
V Rents	Market Rent	5235
VI Extraordinary	Interest on securities & Loans	700
VII Taxes	Taxes	500
	Pound Collections	1500
XII Miscellaneous	Miscellaneous	9457
	Transfers and Contributions	8200
	Total	129272

Collection
Head Office
II Public Works
III Police
IV Charitable Gra
V Conservancy
VI Market
VII Lighting
VIII Gardens
IX Miscellaneous

Office of the Cantonment Magistrate &c. Ajmere
20th September 1878.

Signed, C. Parnia
Sho. & Khoma
D. Pajoobroo
Abdool Hubb

Cantonment Municipal Commission and ex-
penditure for the official year 1878-79 and the ratio

A. Expenditure.

	Establishment, maintenance and carrying out the Cantonment Rules	Establishment maintained for carrying out the Cantonment Rules	Ratio of Exp. per 1000 of Income on the total Income
Octroi and Octroi Establishment	4904		3.8
Assessor and Collectors Establishment including Salaries	4831		3.7
Of Licenses Ct. Cart and Pony			
Sur Annexe Establishment including Cantonment and Shoolay Pound and Shoolay Market Establishment	1996		1.5
Salary of President including his Office Establishment	8956		7.0
Total	20687		16.0
Mun. Engineer Establishment		6448	5.0
1/3rd Cost of Police Charges		20101	15.6
Vaccination		300	0.2
Conservancy		18120	14.0
Salary of Market Sergeant and Peons and Conservancy Establishment attached to the Cantonment New Market Lighting		1398	1.2
		8600	6.5
Salary of Gardener		84	
Charge of Burnes Registration of Burns and Cattle		1130	1.0
Total		56181	43.5

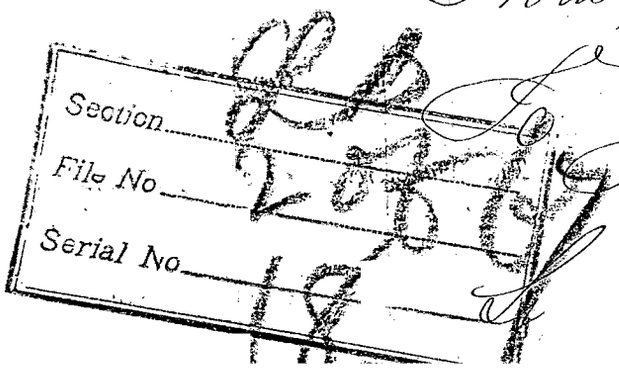
Total	20687	56181	59.5

Members of the Commission

Signed / C. H. Dan

President

Deputy Accountant Generals Office
Bangalore 24th October 1878



From

The Deputy Accountant General
of Mysore

To

The Secretary to the Chief Comm
General Department

Referring to paras 5 & 7 of
the Chief Commissioners Proceedings
No. 11.3.2/35 dated August 1878, I have
the honor to submit a copy of a
statement of the collections, under the
heads specified in the margin, made
in the Bangalore Taluk from 1873-74
to 1877-78 as reported by the Treasury
Officer.

1 Duty on Cocoanuts imported into Bangalore for consumption
2 Sayer duty levied on Cocoanuts produced in the Bangalore Taluk
3. Local Cess levied on arrack brought into Bangalore for consumption

I have the honor,
Sir,
Your most Obedient Servant.

Deputy Accountant General
of Mysore

By

Statement shewing the collections under the heads mentioned in the Deputy Accountant General's letter No. 2606 of 13th August 1878

10 years	Duty on Cocoanuts imported into Bangalore for Consumption		Sayer duty levied on Cocoanuts produced in the Bangalore Taluk			Local Cess levied on Arrack brought into Bangalore for Consumption		Total			
1873-74	1939	14	39	4	1	15599	9 3	17578	11	4	The Local Cess was levied @ 1 Anna per rupee
1874-75	933	6 7	32	11	6	14430	1 7	15396	3	8	on the Still Head Duty paid by the Distillers
1875/76	1945	5	12	15	8	14086	1	16044	1	1	into the District Treasury Bangalore
1876-77	2391	8 3	45	1	9	12896	12 3	15333	6	3	
1877-78	1921	5 6	21	12	11	13351	15 5	15295	1	10	
Total	9131	2 9	151	13	11	70364	7 6	79647	8	2	

Bangalore
24th September 1878

By N. Krishna Rao
Sey Office Bangalore
District

Copy
Rajaram
Chief Assistant